Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1927.

(Established 22nd September 1836)

(Incorporated 18th June 1924)

VOLUME II.

ROYAL ASIATIC SOCIETY
OF THE
BOMBAY
BRANCH
OF THE

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THE TIMES PRESS.

1928

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HISTORY OF THE BOMBAY CHAMBER OF COMMERCE.

*(Compiled by the Secretary of the Chamber at the request of the Editor of "*BOMBAY INDUSTRIES—THE COTTON MILLS*" for insertion in that publication.)*

THE Bombay Chamber of Commerce was established as far back as 1836 under the auspices of Sir Robert Grant who was then Governor of Bombay. Mr. John Skinner, of the firm of Messrs. Skinner & Co., was the principal founder of the Chamber and its most active worker. In 1875 the Chamber of Commerce took under its wing the newly-established Bombay Millowners' Association and it also undertook the secretarial work of both institutions until 1924 when the increasing activities of the Millowners rendered it desirable that they should have a separate organisation. The relations between the two bodies have always been most cordial and a former Chairman of the Chamber, Mr J. A. Forbes, was one of the early Presidents of the Millowners' Association. The connection is illustrated afresh to-day in the person of Sir Joseph Kay, the present President of the Chamber, who is a former President of the Millowners' Association.

Functions of the Chamber.

The functions of the Chamber were laid down at the time and embodied in its rules and regulations, the principal objects being set forth as follows :—

(1) To encourage and promote a friendly feeling and unanimity among commercial men on all subjects involving their common good.

(2) To promote and protect the trade, commerce and manufactures of India and in particular the trade, commerce and manufactures of the Bombay Presidency.

(3) To watch over and protect the general commercial interests of India or any part thereof and the interests of persons engaged in trade, commerce or manufacture in India and in particular in the Bombay Presidency.

(4) To consider all questions connected with trade, commerce and manufactures.

(5) To collect and circulate statistic and other information relating to trade, commerce and manufactures.

(6) To promote or oppose legislative and other measures affecting trade, commerce and manufactures.

(7) To adjust controversies between members of the Association.

(8) To arbitrate in the settlement of disputes arising out of commercial transactions between parties willing or agreeing to abide by the judgment and decision of the Association.

(9) To establish just and equitable principles in trade.

(10) To form a Code or codes of practice to simplify and facilitate transactions of business.

(11) To maintain uniformity in rules, regulations and usages of trade.

(12) To communicate with Chambers of Commerce and other mercantile and public bodies throughout the world, and concert and promote measures for the protection of trade, commerce and manufactures and persons engaged therein.

Among the more important subjects that have been dealt with by the Chamber in the past may be included the Development of the Agricultural Resources of India, Commercial Education, Questions affecting Currency, Income Tax and Insurance, Shipping and Communications, the Imperial Customs Service, Port Administration, Short Reeling of Yarn, the Registration of Trade Marks, the Merchandise Marks Act, Registration of Partnerships, Transfer of

Property Act, Indian Cotton Excise Duty and numerous other Government measures and enactments which required consideration in the interests of the trades and industries of the Presidency and the Bombay city in particular as its largest commercial centre.

Scope and Activities of the Chamber.

Coming to more modern times, the scope and activities of the Bombay Chamber of Commerce have vastly increased and there is scarcely an aspect of public life which does not come within its range. It may truthfully be said that no important legislative or administrative measure is undertaken either by the Government of Bombay or the Government of India, without the Chamber first being consulted and that too, often on subjects which at first sight appear remotely connected with commerce. To take some quite recent instances: the Indian Bar Councils Bill, Medical Education, and Professional Beggary in Bombay.

Railway Department and Port Trust.

There is no subject in which the Chamber has taken a keener and more continuous interest than in the development of the railway system of India. It has consistently advocated the construction of new lines, both trunk and branch, and the provision of more adequate railway facilities with a view to making available for export the ever-increasing quantities of the country's natural resources and distributing up-country manufactured goods from Europe. For years the Chamber urged the completion of the Nagda-Muttra line and it was very active in promoting branch and feeder lines until in February 1925 the Government of India announced that the practice of allowing private companies to finance branch lines would not be continued. The Chamber has long desired to see the Railways freed from a financial control which hampered their development and it accordingly warmly welcomed the decision to separate Railway from General Finance, thus enabling the Railway authorities to work on sound commercial principles and at the same time to look ahead and embark upon continuous programmes of new construction.

As a corollary to railway development the Chamber has been intimately associated with the Port Trust in providing adequate harbour facilities for shipping produce overseas and receiving imports from abroad. It strongly supported Sir Walter Hughes' proposals for dock extensions with the result that the Alexandra Dock was completed on the eve of the outbreak of war, thus enabling the Port to stand the strain imposed by war-time conditions without undue congestion and delay. Another matter to which the Chamber has always devoted close attention is local communications which have presented a serious problem as the result of the development of Bombay into a great modern city.

Other Work during the Pre-war Period.

This comprised currency and exchange, including the utilisation of the Surplus Cash Balances in India and the location and composition of the Gold Standard Reserve; improvement of agriculture; fiscal questions; banking legislation; Indian Companies Act, 1913; uniformity in weights and measures; the Telegraph Department; factory legislation; and the Persian trade routes. During this period as on more recent occasions the Chamber strongly opposed the imposition of octroi and terminal taxes, Government competition with private enterprise and the principle of double income-tax.

Work during the War Period, 1914-18.

With the advent of the Great War it became necessary to impose a number of prohibitions and restrictions on trade. These were loyally accepted by the Chamber and its members co-operated whole-heartedly with Government to make them effective. The question of Volunteering in India came under the consideration of the Chamber which urged Government to take steps to increase the numbers and efficiency of the Auxiliary Forces, and later it welcomed the creation of an Indian Defence Force, under which the services of every able-bodied European and a number of Indian Volunteers were made available for the Army in India. Questions arising directly out of the war were the liquidation of hostile trading concerns, the custody of enemy property

and trade after the war, all of which claimed a large measure of attention as also the promotion of indigenous industries and the critical coal situation due in part to the shortage of railway wagons. A partial remedy for the coal shortage was eventually found by the Chamber undertaking the responsible task of taking delivery of the coal and allotting it to consumer. To the latter period of the war belongs the inception of the Reforms Scheme and the Chamber set forth its views on constitutional progress in a lengthy address to the Viceroy and Secretary of State. In 1918 it submitted certain comments on the Montagu-Chelmsford report. At this time too the Chamber tendered evidence before the Indian Cotton Committee and, through its representatives on the Bombay Indigenous Industries Committee, before the Indian Industrial Commission.

With the cessation of hostilities the Chamber bent its energies towards securing at the earliest possible moment the removal of all except absolutely necessary forms of Government control of trade. To meet some part of the cost of the war it suggested the issue of premium bonds which it was thought might draw out hoards of money lying dormant throughout India. The suggestion was, however, never acted upon by Government.

Other matters which received the Chamber's attention were anti-malarial measures, sanitation and public health in Bombay and a little later the coal shortage, which had again become acute; the violent fluctuations in exchange and the disastrous slump of 1921 which were sources of serious concern to the commercial community.

The Indian Central Cotton Committee.

The Chamber was in complete accord with the incorporation of the Indian Central Cotton Committee as a permanent body with a definite constitution and with funds of its own and authority to undertake specific work for the improvement of cotton growing. Its representatives on this body have put in much hard work, notably in connection with the Cotton Transport Bill. The Bombay Cotton Contracts

Bill, which gave statutory recognition to the East Indian Cotton Association, was another important measure with which the Chamber was closely associated.

The Associated Chambers.

The year 1923 was a notable one in the annals of the Bombay Chamber which had the privilege of receiving for the first time delegates from sister Chambers of Commerce from all parts of India on the occasion of the annual general meeting of the Associated Chambers of Commerce of India and Ceylon, which was held under the chairmanship of Sir Frank Nelson, President of the Bombay Chamber. That year saw the accomplishment of two somewhat arduous pieces of work, *viz.*, the revision of the rules and regulations of the Chamber and the revision of the Bombay tonnage scale for steamers. The Chamber also tendered evidence before the Stock Exchange Committee, the Tariff Board and the Indian Mercantile Marine Committee.

Evidence before Commissions and Committees.

The last few years have been particularly busy ones marked by the activities of a number of important Commissions and Committees before most of which the Chamber tendered written or oral evidence and sometimes both. The two most important from the commercial point of view were the Indian Taxation Enquiry Committee and the Royal Commission on Indian Currency and Exchange. To the formidable questionnaire issued by the former body the Chamber submitted replies. When the Taxation Enquiry Committee issued their report a special Sub-Committee was appointed to examine it and their views were embodied in a lengthy memorandum which was adopted by the Committee of the Chamber and forwarded to the Government of India. A strong case was made out for a modification of the existing Devolution Rule 15 and the inequity of the working of the Meston Settlement as regards this Presidency was emphasised. Octroi and terminal taxes were strongly condemned, as also super-tax on companies and the proposal to replace it by a Corporation Profits Tax. The institution of a comprehensive system of death duties was advocated and Government were strongly urged to set up a Central Road Board

and initiate an all-India road policy. The Chamber's views in the latter connection were embodied in a resolution carried unanimously at the meeting of the Associated Chambers of Commerce at Cawnpore in 1926.

Much time was devoted by the Chamber to preparing evidence for the Hilton-Young Commission on Currency and Exchange in 1925 and to commenting on the report issued in 1926. Briefly stated the Chamber endorsed the findings of the Royal Commission though it doubted if the time was ripe for the issue of inconvertible notes. The Chamber also submitted replies to the questionnaire issued by the Economic Enquiry Committee and subsequently criticised their report. Other Committees which the Chamber endeavoured to assist by tendering evidence were the External Capital Committee and the Civil Justice Committee. In regard to the latter, emphasis was laid *inter alia* on the importance of establishing a special Commercial Court in Bombay and, from a recent communication received from the Chief Justice, it seems likely that the Chamber's representations have not been in vain. The Chamber is engaged at the present time in preparing evidence for submission to the Royal Commission on Agriculture.

The Coal Supply.

The delivery in Bombay of good quality coal at a reasonable price is obviously a matter of great importance to the commerce and industry of this city and the Chamber has always evinced a keen interest in coal questions. Recently it opposed a proposal to impose a protective duty on foreign coal and it may claim to have been to some extent instrumental in securing in 1925 a reduction of 10 per cent. in the railway freight on long distance coal.

Japanese Competition and Trade Depression.

The Chamber cordially welcomed the decision to suspend and subsequently abolish the Excise duty on cotton goods, a step which it had just previously been pressing on the Government of India. The Chamber has for some time been aware of the growing menace of Japanese competition in the Bombay market and with a view provoking

discussion its representative at the meeting of the Associated Chambers in Calcutta in December 1925 raised the question of the advisability of denouncing the Japanese Convention of 1905 as the first step towards taking retaliatory measures. The Chamber also tendered evidence before the Textile Tariff Board which conducted an enquiry into the Cotton Textile Industry in August 1926.

The prolonged trade depression led the Chamber to view with concern the financial commitments entailed by the heavy programme of development undertaken by the various large public bodies in Bombay, *viz.*, the Development Department, the Municipality, the Improvement Trust and the Port Trust and in 1925 the Committee addressed the Government of Bombay on the subject. Similar considerations led to the preparation of a detailed memorandum calling attention to the high cost of handling goods in Bombay and to the consequent diversion of trade to other and cheaper ports. From the replies received from the public bodies concerned it would appear that the Chamber's apprehensions were not without some justification and that it did well to call attention to the danger of allowing charges and expenditure to grow at a time when rigid economy was called for in every department.

Shipping Traffic : Mercantile and Passenger.

Shipping matters have naturally formed the subject of frequent reference to the Chamber and it may be of interest to mention some of those which have come up for discussion in recent years :—The Indian Carriage of Goods by Sea Act, 1924, Assessment of tramp steamers to income-tax, Recruitment of lascar-seamen and their employment in northern latitudes, Indian seamen and the Workmen's Compensation Act, the Mercantile Marine Committee, Lighthouse administration, Deck Passengers' Committee's report, Construction of passenger ships, Life-saving appliances, Load-line regulations, Amendment of the Indian Wireless Telegraphy (Shipping) Rules.

Trade Unions and the Labouring Classes.

With the growth of industrialism in India the Chamber has had occasion to express views on a number of measures

designed to improve the lot of the working classes, *e.g.*, Statistics Bill, Trade Union Bill, various amendments of the Indian Factories Act, deductions from wages or payment in respect of fines and prompt payment of wages.

The Stock and Share Market.

The Chamber has always set its face against the excessive speculation on the Bombay Stock and Share market leading, as it does, to periodical crises which sometimes reach scandalous proportions. It accordingly took an active share in promoting the passage of the Bombay Securities Contracts Control Act, 1925, and has since twice subjected to a searching scrutiny the rules which are to be issued in pursuance of the Act.

The Customs Department.

The smooth and efficient working of the Customs Department is essential to trade in a country which has adopted a policy of discriminating protection and the Chamber makes a point of keeping in close touch with the Collector of Customs, Bombay, and bringing to his notice cases of delay, etc. A new procedure in connection with claims for drawback was recently instituted after consultation between the Customs authorities and representatives of the Chamber. The raising of the general tariff rate has led the Chamber to press for the Customs staff to be strengthened and at the meeting of the Associated Chambers at Cawnpore in 1926, its representative moved a resolution, which was carried unanimously, suggesting that the time had come when the tariff schedule required amplification and clarification. It should be added that the Director-General of Commercial Intelligence meets representatives of the Chamber every year to discuss with them the annual revision of the Tariff Schedule in respect of articles assessed to duty at tariff valuations.

Income Tax and Super-Tax.

References on the subject of income-tax and super-tax are too numerous for mention. It will be enough to say that the Chamber has persistently urged the removal of super-tax on companies and is opposed to any raising of income-tax rates until the machinery of collection has been

rendered more efficient. The question of the assessment to income-tax of contribution to provident funds has recently come to the fore and one of the Chamber's representatives moved a resolution at the Cawnpore meeting in 1926 recommending that properly constituted provident funds of firms and companies be brought within the scope of the Provident Funds Act, 1925, the benefits of which are at present restricted to Government and semi-Government provident funds.

General Activities of the Chamber.

Although on most subjects that are referred to it the Chamber is able to give an unanimous opinion there are certain questions of a controversial nature on which the interests of members conflict and the Chamber as a body must either refrain from giving an opinion or express itself in very general terms. Examples of such questions are:—Deferred rebates, proposed standard form of Eastern Trade bill of lading, protection of the steel industry. There are two matters of general interest which have been referred to the Chamber more than once and on each occasion it has adopted a distinctly conservative attitude. These are the Decimal System and the proposed reform of the Gregorian Calendar.

Space forbids more than a bare recital of some of the other matters which have recently come under consideration, *viz.*, Stamp duty on cheques and bills of exchange; Endorsements on bills of exchange; Rate of exchange for bills drawn in foreign currency; various amendments of the Negotiable Instruments Act, 1881; Indian Insurance Companies Bill; Indian Arbitration Bill; Excise duty on wines and spirits and the taxation of foreign alcoholic liquors in the Bombay Presidency; Indian Meteorological Department; Bombay Telephone Company and the proposed introduction of the message rate system of the charges; Public holidays.

Committees and Sub-Committees.

It is obvious that the Committee of the Chamber could not grapple unaided with this immense volume of work and to aid them in reaching decisions and preparing cases, four standing Sub-Committees were created some time ago and are reappointed each year, *viz.*, the Import Sub-Committee,

Shipping and Export Sub-Committee, Docks and Railways Sub-Committee and Finance Sub-Committee. In addition special Sub-Committees are appointed from time to time to consider subjects requiring technical or expert assistance.

Frequent references are received from members of the Chamber and others on questions relating to the interpretation of the custom of the trade and the custom of the Port. Where it seemed desirable to do so the Committee have given a ruling and these were embodied in a book of "Decisions on Shipping and Mercantile Matters," published in 1924. It goes without saying that when legal points are involved, enquirers are referred to their solicitors. The general body of members of the Chamber are kept informed of the proceedings of the Committee through the medium of the monthly excerpts.

For many years past it has been the practice of the office-bearers of the Chamber to greet Viceroys arriving in Bombay and speed them on their departure at the conclusion of their term of office. On such occasions an illuminated address of welcome or farewell is presented. Every endeavour is made to keep in close personal touch with the officials of the Government of India and the Committee make a point of meeting members of the Viceroy's Council and other high functionaries from Delhi and Simla as often as they are in Bombay for the purpose of exchanging views on current topics in informal discussion.

What the Chamber Does?

It may be convenient to close this brief record of the Chamber's activities by quoting some extracts from the speech of the President, Sir Leslie Hudson, at the annual general meeting in 1925, when he endeavoured to answer the question—*What does the Chamber do for its members and other sections of the business world in particular and for the community in general?* Sir Leslie pointed out that—

"The work of the Chamber may be regarded from three aspects—firstly, that of a trading concern supplying certain definite and tangible services to the commercial and industrial communities on a purely material basis, *i.e.*, the publication of statistical information relat-

ing to the import and export trade of the port in the form most convenient and acceptable to the interests concerned; the measurement of cargo for freight purposes by a trained and independent staff; and the maintenance of the necessary machinery for the settlement of disputes in connection with the purchase and sale of all the various classes of goods which go to make up the trade of Bombay."

* * * * *

"The second way in which the Chamber seeks to justify its existence does not at first sight appear so practical but none the less is of ever-increasing importance. I refer to the facilities which it provides for the interchange of ideas and the ventilation of grievances in all matters affecting the relations between customer and trader and the merchant and the many authorities and organisations which provide and work necessarily complicated machinery of Government in commercial matters. By this I mean the Port Trust, Municipalities and Government Departments, whose activities are so often regarded as hostile to trade interests but actually are the complement thereof. However much we may believe that the merchant should be left as free as possible to follow his calling without let or hindrance from the minions of Government, howsoever disguised, we must admit the necessity for some kind of independent authority to undertake the provision of certain services which although complementary to the merchant's work cannot in the nature of things be performed by merchants themselves. It is none the less however important to see that the servant does not either usurp the functions of the master nor seek to acquire more in the way of gain or power than is justified by his place in the scheme of things and it is accordingly to Chambers of Commerce such as ours that the merchant looks for the redress of his grievances in that connection and the conduct generally of the negotiations which in this democratic age are so often the only means by which the legitimate rights of both parties can be reconciled and secured."

* * * * *

"Thirdly I think I shall have His Excellency's agreement when I say that the Chamber is able to be of no little assistance to his Government and also to the Government of India when its advice is sought on the many references which are invariably made to it in connection with all matters affecting the trade and industry of the city and of India in general."

It will be obvious from the foregoing brief record that the Bombay Chamber of Commerce has taken a very active part in the enormous expansion of the trades and industries of this Presidency which we witness at the present day. Composed of a body of influential members, well versed in commerce and finance, the Chamber has been instrumental in developing the indigenous resources of this country and the prosperity and wellbeing of the commercial classes. It has had a wide scope for its activities affecting all classes of trades and industries and it is our privilege to record the splendid work it has done in a publication that has been devoted expressly to the history and working of the textile industry with which the Chamber has had intimate and cordial relations.

LONDON CHAMBER OF COMMERCE JOURNAL.

Copy of Article sent for insertion in the Special Inter-Imperial Trade Number of the London Chamber of Commerce Journal.

TRADE AND PRODUCTS OF BOMBAY.

(*By the* BOMBAY CHAMBER OF COMMERCE.)

Literally, as well as figuratively, Bombay is the gateway of India. In its possession of the finest harbour in India, as in its closer proximity to Europe, Bombay has the advantage over Calcutta. On the other hand the hinterland of Bombay cannot vie in natural fertility with the rich Gangetic plain, nor does it boast of a system of inland waterways like that furnished by the Ganges and the Brahmaputra. The former of these disabilities is being overcome by irrigation schemes on a vary large scale, the latter by

a forward policy of road development which is being undertaken by the Government of Bombay with the active support of the Chamber of Commerce.

Bombay city may at the moment be stated to be in a state of transformation. Large reclamation schemes are in hand with the object of increasing the land available for building purposes. The southern portion of Salsette Island, lying between Bombay and the mainland, is being developed in order to provide residential and industrial accommodation and so relieve the congestion in the city. New arterial thoroughfares are being constructed. The suburban sections of the two railways serving Bombay are being electrified, so as to give rapid transit between the various development schemes and the city.

Cotton Textile Industry.—Cotton is the principal agricultural product of the Bombay Presidency, and the cotton textile industry is by far the most important industry in Bombay. On it the general trade of the city has been built up and its prosperity very largely depends. There are eighty-two spinning and weaving mills in the city and environs. Unfortunately, for some years past, the cotton industry has been passing through a period of severe depression. A strike affecting 150,000 hands occurred in January 1924, and again in Sepetember 1925, all but five mills closed down. The root cause of the prolonged depression may be summed up in what is maintained to be unfair competition of Japan mills, lack of confidence, and uncertainty as to the stability of prices and exchange. As to the latter, the passing of the Ratio Bill may be expected eventually to exercise a steadying effect, but the parity of prices was upset by last year's bumper American cotton crop.

As a result of the introduction of superior varieties of cotton on a large scale the character of Indian cotton has been materially altered for the better. The improvement in Indian cotton has been very greatly assisted by the Indian Central Cotton Committee, a body which was set up in 1921 to advise the Government of India and local Governments in regard to matters of cotton policy, and which includes among its members representatives of all sections of the trade and

of the growers together with scientific experts and agricultural officers. The Committee maintains in Bombay a fully-equipped technological laboratory (which includes a complete experimental spinning plant) and in addition largely finances the Indore Institute of Plant Industry.

Cotton Statistics.—In view of the active research work which is in progress the latest cotton figures, particularly those relating to exports, make somewhat disappointing reading. Although the area under cultivation in 1925-26 showed an increase of 4 per cent. compared with 1924-25, the Department of Statistics returned the final yield at 6,038,000 bales as against 6,088,000 in 1924-25, a reduction of about 1 per cent. The following figures show the movement of cotton through Bombay during the season of 1925-26 :—

	Bales.
Stocks on September 1, 1925, including mill stocks	372,876
Arrivals during the year ended August 31, 1926	3,329,312
Exports during the year ended August 31, 1926, were :—	
By sea :—	
To Europe	551,758
U.S.A.	1,450
China	387,779
Japan	1,486,007
Other ports, including coast ports	24,953
Total	2,451,947
To up-country by rail	97,174
Bombay mill consumption	777,970
	3,327,091
Estimated carry over on August 31, 1926 ..	375,097
TOTAL ..	3,702,188

The exports amounting to 2,451,947 bales were about 320,000 bales behind the preceding year, and whereas China and Japan took 76 per cent., as against 73 per cent in 1924-25, Europe and the U.S.A. have with a share of

only 23 per cent. even dropped behind the much reduced share of 26 per cent. in 1924-25. As in the preceding year, Indian Cotton hardly ever attained what is considered normal parity with the result that European spinners continued to use American in preference to Indian. Cheap American cotton not only keeps Indian cotton effectively at bay in European markets, but during the season now coming to a close has invaded the Indian market owing to comparative cheapness and to a shortest of staple cotton here. During the past year to August 31, 1926, 28,130 bales of American cotton found their way to Bombay, and orders since executed and to arrive are largely in excess of the previous record year 1920-21, when 81,105 bales were imported. It is expected that nearly 300,000 bales will be landed here by the end of December.

Oilseeds and Foodstuffs.—Next in importance to cotton the chief items in the export trade from Bombay were formerly oilseeds and foodstuffs. Of these two articles exports from Bombay have decreased enormously since the war. A comparison of 1926, a moderate post-war year, with 1911, a very good pre-war year, shows that exports of oilseeds decreased by 58 per cent., and of foodstuffs by 94 per cent. These percentages are the net result of the decrease in some articles and the increase in others.

As regards oilseeds the decrease in export is due, in some articles, to smaller production, in others to smaller demand from the consuming centres outside India, greater competition from other countries producing the same articles as India, considerably larger requirements by Indian crushers, whilst in the case of cotton seed the greater use for cattle food in India.

Castor Seed and Ground Nuts.—The only oil-producing articles which now retain an undiminished importance as exports from Bombay are castor seed and ground nuts. As regards castor seed India is by far the most important producing country in the world, and it supplies almost 75 per cent. of the requirements of Europe and America. The production of ground nuts is distinctly increasing on account of its remunerative sale abroad, where ground nuts have not

only replaced more expensive articles such as teel, or sesamum, seed (in the same uses as teel seed was put to), but have also been employed in new industries.

Oilcakes.—As a comparatively small counter-balance to the net decrease in the exports of oilseeds from Bombay there is a noticeable increase in the exports of oilcakes. In 1911-12 the exports were 9,896 tons, and in 1925-26 they were 34,774 tons, an increase of 251·39 per cent.

In view of the larger quantities of oilseeds now being crushed in India and of the increasing demand for oilcakes abroad the exports of oilcakes from Bombay appear to have a promising future.

Wheat and Foodstuffs.—As regards wheat and foodstuffs the decrease in exports appears to be due mainly to the fact that the higher standard of living in some classes in India is absorbing the greater part of the production of this side of India. The prices realized for local consumption prevent Indian wheat and foodstuffs marketed in Bombay from competing with exports from other countries.

ROYAL COMMISSION ON AGRICULTURE.

No. 489-171 *of the* 23*rd February* 1927.

From the Chamber to the Joint Secretaries, Royal Commission on Agriculture.

I am directed to refer to you letter No. 49-R.C.-1843 of the 13th November last enclosing a copy of the questionnaire issued by the Royal Commission and to submit herewith my Committee's replies on those subjects of which members of the Chamber have experience.

2. The Chamber has often in the past had occasion to express views on problems connected with agriculture and its records contain abundant references on the subject. At the meeting of the Associated Chambers of Commerce of India and Ceylon in December 1925 the representative of

this Chamber moved the following resolution which was carried unanimously :—

" That this Association recognising that the prosperity of trade and industry in India depends to an overwhelming degree upon the purchasing power of the people, and that such purchasing power cannot be increased materially except by the development of agricultural productivity in India, welcomes the decision of the Government of India to co-ordinate the activities of agricultural development in the various provinces."

3. The speech made by Mr. V. A. Grantham in moving his resolution may be taken as representing the general views of my Committee and may serve as an introduction to their detailed replies to the questionaire. I enclose a copy of the proceedings at the meeting.

4. I am to add that my Committee do not desire to offer oral evidence unless there are any special points arising out of their replies to the questionaire on which the Royal Commission wish to examine them. It is regretted that it has not been found possible to despatch this communication so as to reach you by the date requested.

Replies to the Questionaire issued by the Royal Commission on Agriculture.

Question 1.—(*a*) Have you suggestions to advance for the better organisation, administration and financing of—

(*i*) All research affecting the welfare of the agriculturist, including research into the scientific value of the indigenous theory and traditional methods of agriculture ?

Answer.—My Committee have always evinced a keen interest in agricultural research and they have been represented on the Indian Central Cotton Committee since its inception. The strength of the Indian Central Cotton Committee lies in the fact that it has control, subject to the sanction of the Government of India, of its own funds and includes among its members all sections of the trade together with scientific experts and agricultural officers. If a good case can be made out for the formation of similar bodies to deal with the major crops and agricultural problems of India my

Committee would welcome such a development. It appears to them likely that, as in the case of cotton, money for research will always be available either from the trade or the public interested and the results are so favourable as to be out of all proportion to the outlay. The work of the Indian Central Cotton Committee and of any other committees that may be formed on similar lines should not compete with the work of Agricultural Departments but should supplement it. Such bodies are created with the object of undertaking research in the interests of the country as a whole. They are in no sense intended to relieve provincial Agricultural Departments of their own very important responsibilities. Agriculture is a nation-building subject and in this field Provincial Governments have a duty to perform quite apart from any work which may be undertaken by these committees.

Research is a matter of national importance and should be controlled by a strong central executive body of the Government of India which should keep in touch with provincial agricultural affairs and co-ordinate results in order to prevent overlapping, waste and misdirected energy which is liable to occur under the present system. A central executive authority has been found necessary in other parts of the world, *e.g.*, the United States of America and Australia, and is particularly so in a heterogeneous country like India where the political boundaries of the Provinces and Native States in no way correspond with the crop areas which appear more suitable as the basis of research organisation.

Question 3.—*Demonstration and Propaganda.*—

(*a*) What are the measures which in your view have been successful in influencing and improving the practice of cultivators ?

(*b*) Can you make suggestions for increasing the effectiveness of field demonstrations ?

(*c*) Can you suggest methods whereby cultivators may be induced to adopt expert advice ?

(*d*) If you are aware of any striking instances of the success or the failure of demonstration and propaganda work, please give particulars and indicate the reasons for success or for failure.

Answer.—(*a*) My Committee consider that large periodical shows are of great utility in influencing and improving the practice of cultivators. They were favourably impressed with the successful results achieved by the Poona Show last year and they are glad to see an announcement that another show is to be held next December at Ahmedabad in the Northern Division. In the opinion of my Committee large shows should be held at intervals of not less than two or three years in a different district each time. The shows should be extensively advertised for at least nine months in advance. Railway concessions would materially contribute to the success of such shows and should take various forms, *e.g.*, railway concessions granted to exhibiting firms (as was done in the case of the Poona Show), concessions granted to farmers visiting the show and if possible the provision of special trains from each district to the show and back with fares at nominal rates.

My Committee are of the opinion that small shows at properly selected centres should also be encouraged but certain complaints have reached them in connection with the organisation of such shows in the past which they think it as well to bring to the notice of the Commission together with a few suggestions for improvement.

(1) It is averred that insufficient notice is given and that it sometimes happens that intending exhibitors are unable to obtain particulars of a forthcoming show from the officer in charge until it is too late for them to act.

(2) Firms are chary of going to the expense of exhibiting at small shows unless they are assured that there will be a really large attendance of cultivators who are potential purchasers of machinery.

(3) To exhibit or demonstrate at a show means a temporary locking-up of saleable machinery and the provision of a staff of mechanics. It sometimes happens that the dates of different shows clash and intending exhibitors may find it necessary to turn down one of the only two good shows in a season simply because of the difficulty and expense of providing sufficient machinery and staff to run two exhibitions or demonstrations at the same time.

My Committee would suggest :—

(1) that a schedule of small shows for the whole of India should be drawn up many months in advance in order that, as far as possible, two shows may not clash with one another, as although two shows many miles apart might not clash from the point of view of the farmers visiting them, the holding of two shows on approximately the same date may prevent firms from sending machinery for exhibition to one or the other ;

(2) that small shows should be just as widely advertised amongst local farmers as the big shows and every facility should be given to local farmers to assist them to attend ;

(3) that in view of the difficulty experienced by firms in sending agricultural machinery to a number of small shows in the year Government might provide a cinematograph outfit and show agricultural machinery working under Indian conditions and an officer having a wide knowledge of the problems presented by irrigation, tillage, etc., in different parts of India should accompany the cinematograph and lecture to the farmers ;

(4) that as in the case of large shows, concessions in railway freight in respect of machinery sent for exhibition or demonstration purposes would prove an inducement to firms to exhibit at the more important of the small shows ;

(5) that guides and demonstrators should be in attendance at shows in sufficient numbers to show cultivators round and explain the working of machinery and appliances.

Generally speaking my Committee think that the most successful measure for improving the practice of cultivators is by inviting them to a practical demonstration of some new method in the field. A member of the Chamber reports that his firm has been successful in demonstrating modern agricultural machinery and that in practically every instance after the field demonstration, farmers have purchased machinery which would enable them to grow better crops.

(*b*) My Committee would suggest that the headman of a village or group of villages might be advised that it is proposed to hold a demonstration in his area and be asked to use his influence to induce cultivators to attend.

(*c*) The ryot is inherently conservative and loth to adopt new developments outside his traditional routine. Persons enjoying his confidence are more likely to be successful in inducing him to depart from tradition than those who are ignorant of his psychology. For this reason my Committee would advocate working as far as possible through the headmen of villages. They would suggest further that a practical demonstration of better methods of cultivation on land leased for a short period from the actual cultivator would possibly appeal to him more than a demonstration on a Government farm and might lead him to adopt expert advice. The distribution of small handbills with an illustration of the particular implement in which the demonstrator is trying to interest his public and a simple explanation in the vernacular might also be tried.

(*d*) My Committee understand that the Government of the Central Provinces have invested in three tractor outfits and these tour the province showing what can be done. It is stated that these plants have paid for themselves by doing contract work for people who cannot afford outfits of their own. Further orders for these plants have been placed as a result of people seeing them at work. The value of such demonstration and propaganda work is very great and I am to suggest that the progressive example set by the Government of the Central Provinces might be followed with advantage by other provinces. It is reported that tractor classes have been held in Baroda State for the last three years during the monsoon with eminently successful results. The following striking instances of propaganda work have come to the knowledge of my Committee.

The Director of the Institute of Plant Industry, Indore, recently published a leaflet explaining a method which had been found successful in eradicating a species of injurious weed prevalent in his district. He recommended the employment of a certain type of ridging plough, and after only

a few months of demonstration and propaganda work it appears that a number of farmers purchased the plough he recommended together with a four-bullock yoke which was illustrated in the leaflet. It is expected that production in this district will be considerably increased as a result of adopting this advice.

The Deputy Director of Agriculture, Jubbulpore, purchased last year a number of modern disc grain drills and instructed his mechanical assistants to demonstrate with a drill on the cultivator's farm side by side with the country-made drill which is in ordinary use. A demonstrator was told to sow a considerably smaller quantity of seed, thus saving the farmer money in seed alone. It is reported that up to the present time the plots of land sown by a mechanical drill indicate a heavier yield.

The Deputy Director of Agriculture, Surat, has shown the cultivators in his district how to increase the yield of cotton by planting it on ridges in wide rows instead of on the level in narrow rows.

Question 4c (*i*).—Are you satisfied from the agricultural standpoint with the services afforded by—

(*i*) The Agricultural and Veterinary service;

(*ii*) Railways and Steamers;

(*iii*) Roads;

(*iv*) Meteorological Department.

Answer.—(*i*) It has been represented to my Committee that the scientific staff of the provincial Agricultural Departments is not sufficiently up-to-date. It appears that many of the agricultural engineers are trained in England where conditions of agriculture differ entirely from those prevailing in India. Countries such as Australia and the United States of America where the study of scientific farming has been brought to a higher pitch of perfection, could probably supply more suitable men. Americans thoroughly understand scientific tillage and the preparation of soil for crops that grow under dry conditions, while agricultural engineers in Australia have made a study of dry farming methods

and have succeeded in producing a crop of wheat without the aid of showers of rain by simply conserving the moisture already in the soil instead of allowing it to escape as happens in India. It is probable that the majority of agricultural engineers in India have had little practical experience of the methods of tillage employed in dry farming to conserve moisture in the soil and are unfamiliar with the manufacture and working of modern farm machinery. It is suggested that a few selected agricultural engineers might be drawn from Australia or the United States. These men could train Indian demonstrators who in turn should be stationed in practically every agricultural district and impart their knowledge to the cultivators.

(*ii*) My Committee would suggest that the railway companies should carry all classes of agricultural machinery such as tractor ploughs, disc harrow, cultipackers, hay presses, mowing machines, reapers, hay rakes, etc., at the agricultural implement rate. At pesent only small bullock-drawn implements are classed as "agricultural implements." Wheeled implements such as tractor ploughs and mowing machines are classed as agricultural machines and are charged for at motor-car rates, *i.e.*, class 8, which pays 1.04 pies per maund per mile instead of class 1, which pays .38 pie per maund per mile. The rate for all agricultural implements and machinery should be fixed as low as possible.

(*iii*) This Chamber has recently taken a leading part in advocating road development in India and it is obvious that motor transport must be an important factor in agricultural progress. It has been said that the part of the country effectively tapped by railways does not exceed one day's bullock cart journey on either side of the line. Given good roads, motor cars would increase this area to at least a hundred miles. Good roads would facilitate the increased employment of tractors and the prompt marketing of produce. In paragraph 419 of their report, the Indian Taxation Enquiry Committee observe that it is difficult to exaggerate the political and economic advantages of rapid means of transport in India and the development of motor transport services should, in their opinion, be encouraged by the Government. My Committee heartily endorse this

statement and they have suggested as one means of encouragement a reduction of the import duty on motor cars. The provision of good roads is particularly urgent in sugar-growing districts where rapid transport is essential. My Committee understand that many of these districts are very badly served in this respect. Similar considerations apply in the case of vegetable and garden produce.

(*iv*) At the meeting of the Associated Chambers of Commerce of India and Ceylon in 1925 this Chamber moved a resolution which was carried unanimously recommending that the Meteorological Department should be more adequately supplied with funds and since that time there are indications that increased official interest is being taken in the department. The time is approaching when the records and tests of upper air investigations will be sufficiently complete to justify cultivators being advised to regulate their ploughings and sowings by them. In the meantime my Committee suggest that officials of the Meteorological Department should be encouraged to get into closer contact with the actual cultivator in order to establish the necessary confidence.

Question 5. *Finance.*—

(*a*) What are your views as to the steps that should be taken for the better financing of agricultural operations and for the provision of short and long term credit to cultivators ?

Answer.—Every effort should be made to establish the banking habit among cultivators. Banks should charge a reasonable rate of interest and the cultivators would be quick to appreciate the advantage of dealing with them rather than with the local money-lenders. Seeing that a farmer usually manages to pay the exorbitant rate of interest charged by the money-lenders and that he is a permanent resident in his locality and is usually honest, the question of security for either long or short term loans should present no great difficulty.

In replying to a reference from the Government of Bombay in connection with the findings of the External Capital Committee, the Committee of the Chamber expressed the opinion that the provision of credit facilities, particularly

of long-term credit for agriculture and industries, could be achieved through the development of co-operative societies and through land mortgage institutions and industrial banks, but they preferred to see an extension of co-operative banking and a consolidation of that extension before any attempt was made to encourage land mortgage banks. The latter, in their opinion, would be a source of danger unless most carefully controlled and they considered education should precede their establishment on a large scale. The Committee understood that even in America, where they were highly developed, they had been known to take advantage of the credulity of the agriculturist.

In the opinion of my Committee the financing of agricultural produce would be greatly assisted if a railway receipt were made a negotiable instrument. A few years ago Bengal cotton was tenderable in Bombay by railway receipt and the railway receipt was in all but name a negotiable instrument. Even to-day in most classes of produce advances are made against railway receipts. If they were given the legal status of negotiable instruments further credit would certainly be given.

Question 7. Fragmentation of Holdings.—

(*a*) Do you wish to suggest means for reducing the loss in agricultural efficiency attendant upon the excessive sub-division of holdings ?

(*b*) What are the obstacles in the way of consolidation and how can they be overcome ?

Answer.—The fragmentation of holdings is undoubtedly a serious handicap to the progress of farming. Furthermore, it is reported that in many districts the rubbish that accumulates on the bunds between the holdings harbours insect pests and forms a breeding ground for grasshoppers.

My Committee consider that the only method of consolidating these holdings is by legislative action.

Question 9. Soils.—

(*c*) What measures should Government take to encourage the reclamation of areas of cultivable land which have gone out of cultivation ?

Answer.—My Committee observe that it was stated in evidence before the Royal Commission that there are to-day in Bengal more than 6,000,000 acres of cultivable land lying waste and a further 4,000,000 acres lying fallow. If these figures are correct and Bengal is typical of other provinces the situation is serious and calls for strong measures. The provision of adequate irrigation facilities is probably required in order to bring most of this land under cultivation; but my Committee also understand that there are many thousands of acres of land in various parts of India which are at present practically lying waste owing to the presence of useless thorny shrubs. It is understood there is no technical difficulty in bringing such land under cultivation as there are now many appliances for clearing land of small shrubs and the cost is not prohibitive.

Question 10. *Fertilisers.*—

(*a*) In your opinion, could greater use be profitably made of natural manures or artificial fertilisers? If so, please indicate the directions in which you think improvement possible.

(*b*) Can you suggest measures to prevent the fraudulent adulteration of fertilisers?

(*c*) What methods would you employ to popularise new and improved fertilisers?

Answer.—(*a*) Greater use could certainly be made of both natural and artificial fertilisers. It is a question of educating the agriculturist to appreciate the benefit which he will obtain by their use. It is suggested that agricultural officers in charge of farms should take steps to communicate the results they have obtained to cultivators.

In this connection my Committee consider that less attention should be paid to making Government farms successful as a commercial proposition and more devoted to propaganda work, for which purpose adequate funds should be specially set aside.

It is well known that most soil, particularly where crop rotation is not carried out, is extremely deficient in lime. Agricultural demonstrators should be conversant with a few simple rules of thumb for testing the soil for its deficiences and they will then be in a position to advise cultivators.

exactly what constituents should be returned to the soil. For example, a handful of earth might be placed on a dish and a small quantity of muriatic acid poured on the earth. If bubbles appear the demonstrator will know that the earth is not deficient in lime, the quality of lime being gauged by the extent of the bubbles. Then again with the aid of litmus paper he can ascertain whether the land is sweet or sour. A cultivator need have no scientific or technical knowledge to work these rules for himself once he has been shown how.

In some districts farmers do not use cow-dung for fuel to any extent but make a practice of burning it on the land. When this is done the soil, instead of obtaining full advantage of the cow-dung as a fertiliser, is improved only to the slight extend of a small quantity of ash. This practice should be discouraged by education among the villagers and if necessary the burning of cow-dung as a manure should be prohibited by legislation.

(*b*) Consideration might be given to the application of a measure similar to the Food and Drugs Act, to the sale of fertilisers, with exemplary penalties for fraudulent adulteration.

(*c*) One method which occurs to my Committee would be demonstration on land belonging to the actual cultivator.

Question 11. *Crops.*—

(*a*) Please give your views on—

(*i*) the improvement of existing crops ;

(*ii*) the introduction of new crops including fodder crops ;

(*iii*) the distribution of seeds ;

(*iv*) the prevention of damage by wild animals.

(*b*) Can you suggest any heavy yielding food crops in replacement of the present crops ?

(*c*) Any successful efforts in improving crops or substituting more profitable crops which have come under your own observation should be mentioned.

Answer.—(*a*) The excellent work of the Agricultural Research Institute and College at Pusa is well known and there is wide scope for development in this direction. My Committee would like to see the establishment throughout India of similar, if less ambitious, institutions to study the improvement of existing crops and the breeding and distribution of seeds suitable to Indian conditions.

Existing crops might be considerably improved by better methods of cultivation and seed testing and by the employment of mechanical seed drills. All grain crops should be screened and only healthy and well-formed seeds should be planted. In the case of large seeds, such as maize, hand picking should be practised.

My Committee suggest that the various Government Departments should do their utmost to discourage the use of primitive wooden ploughs and grain drills and encourage the use of steel ploughs and mechanical drills. Ploughing is one of the most important operations in farm work and unless the ground is thoroughly ploughed and the soil turned over no farmer can hope to succeed in agriculture. Mechanical drills ensure uniform depth and spacing of the seed, an important factor in the yield. Cotton, maize, jowari and similar crops should be grown in rows spaced sufficiently widely to allow of inter-cultivation after the rains and thus reduce the loss of moisture through evaporation. Other crops such as wheat and bajri should be cultipacked immediately after the rains ; if this were done it is estimated that the yield would be increased by from 50 to 200 per cent. The object of the cultipacker (Cambridge Roller) is to pack the sub-soil leaving the surface loose. This machine performs an operation similar to that of a gardener when he presses the soil firmly around the roots of a plant after transplanting.

One of the most neglected crops in this country is grass and my Committee understand little effort is made by cultivators to improve the yield or quality of grass or to adopt more successful harvesting methods. In the Bombay Presidency grass cutting starts in October. The yield is then good, often averaging as much as two tons of good

hay per acre. Cutting continues until February and sometimes later. The feeding value is by that time very low. Moreover, the weight per acre decreases sometimes to less than half a ton per acre whereas the same field of grass if it were cut at the proper time would give a yield of two tons per acre. Education is needed on this subject. In order to derive full advantage from the hay crop the owners of the land should be shown how to have the land prepared free of roots, stumps and bushes in order to facilitate the use of hay-making machinery which will enable the farmer to cut, rake and bale the hay during a period of 3 or 4 weeks only instead of 3 or 4 months. It has been proved that whereas hay costs up to Rs. 17 per ton when cut, tied and baled by hand, the same work has been accomplished by modern hay-making machinery at a cost of 3 to 4 rupees per ton. In addition to the great saving in the cost of cutting and baling a heavier yield and better prices are obtained when the hay is cut in season.

A Committee appointed by the Government of Bombay in 1922 reported that the only really satisfactory method of protecting crops from wild animals, and especially from wild pig, was by fencing. Other methods (*e.g.*, distribution of guns, rewards for killing pigs, clearance of land round cultivation, use of poisons and hunting parties) were in their opinion palliatives but nevertheless important.

(*b*) Few countries offer greater scope for the introduction of ensilage than India. One crop of heavy green fodder can be relied on and this should be cut at once with an ensilage cutter and stored in either a tower or pit silo for use when no green feed is available. My Committee understand that the analysis of ensilage show that this is the finest milk-producing food known to science.

(*c*) About 1900 there was a serious decline in the quality and exports of groundnuts and the Chamber on several occasions addressed Government in the matter.

In 1908 the Director of Agriculture informed the Chamber that during the past few years several varieties of foreign groundnuts had been introduced in the Bombay Presidency and had been largely adopted by the cultivators. These foreign

varieties fetched locally no more than the indigenous varieties but were worth considerably more to the oil trade. There has been a great increase in the groundnut crop in recent years which is reflected in the figures of the exports during the five years from 1920-1925 :—

(In Tons.)

From	1920-21.	1921-22.	1922-23.	1923-24.	1924-25
Bombay ..	12,740	26,872	42,628	32,698	45,947
Total whole of India ..	104,015	235,891	267,384	257,045	376,123

My Committee understand that till seed has recently been replaced in Khandesh by a foreign variety of groundnuts bringing in a considerably greater yield. The groundnut crop may be expected to assume growing importance seeing that the enormous potentialities of the tropics as sources of food production for the world, mainly in the direction of oil seeds and edible beans, are becoming increasingly realised and exploited.

Question 12. *Cultivation.*—

Can you suggest improvements in—

(*i*) the existing systems of tillage, or

(*ii*) the customary rotations or mixtures of the more important crops ?

Answer.—(*i*) The existing system of tillage could be improved by the adoption of deeper ploughing which in turn involves an improvement in the breed of draught cattle to draw the heavier ploughs required and an extension of the use of power tractors. The practice of growing two crops in one field at the same time precludes the employment of up-to-date machinery and should be severely discouraged.

(*ii*) There is room for great improvement in the customary rotations. For example, cotton should not be grown for more than two years in succession on the same land and it is preferable to grow a different crop for a rotation period of, say, three or four years.

Question 13. *Crop Protection, Internal and External.*—

Please give your views on—

(*i*) The efficacy and sufficiency of existing measures for protection of crops from external infection, pests and diseases.

(*ii*) The desirability of adopting internal measures against infection.

Answer.—(*i*) Striking advances have been made in the knowledge of plant diseases and pests and all reasonable measures by which they may be controlled meet with the hearty approval of the Chamber. In August last my Committee supported a proposal by the Government of Madras to prohibit the importation into India of coffee except in a roasted and ground condition. The proposal was made on the recommendation of the Director of Agriculture, Madras, in the interests of the Coffee industry of Southern India who apprehended the introduction to this country of the coffee borer *Stephanoderes hampei.*

It is understood that a movement is on foot in certain quarters to do away the compulsory fumigation with hydrocyanic gas of all imported American cotton in order to prevent the introduction of the American cotton boll weevil. Through its representative on the Indian Central Cotton Committee this Chamber originally expressed itself in favour of fumigation and my Committee are not prepared to reverse that attitude unless it can be shown, on ascertainment of the scientific facts, that the danger of the weevil surviving the voyage to India and affecting the cotton crop is illusory.

(*ii*) It may not be out of place to refer in this connection to the Cotton Insect Pests Act and its fate in the Madras Presidency. The facts as represented to my Committee are briefly these :—

It was and still is recognised by the cultivators and by the trade that insect pests are a great menace to the cotton crop. The Cotton Insect Pests Act was introduced in the Madras Presidency and very soon proved to be a good weapon against these pests, being especially successful in reducing the damage to the Cambodia cotton crop by the pink bollworm. Before the full benefit of its application could be realised

however opposition raised its head pleading that the poor cultivator was losing the late picking of the crop. This plea could even at that early period of the Act's existence be proved to be fallacious inasmuch as the improved latter crops fully made up for the loss of late pickings. Moreover, the spread of the pest had already, to some extent, been checked. As a result of political pressure the Act was eventually altered in such a manner that it has become ineffective. The consequence is a serious revival of the old danger.

The lesson to be derived from this and similar experiences is, in the opinion of my Committee, that means should be devised to free agricultural officers from undue political interference with their work. They should be able to rely on the unstinted support of Government in the application of measures which, after careful study by scientists and traders, have been pronounced sound and necessary in the interests of agriculture as a whole.

Question 14.—

(*a*) Have you any suggestion for the improvement of existing or the introduction of new agricultural implements and machinery ?

(*b*) What steps do you think may usefully be taken to hasten the adoption by the cultivator of improved implements ?

(*c*) Are there any difficulties which manufacturers have to contend with in the production of agricultural implements or their distribution for sale throughout the country ? If so, can you suggest means by which these difficulties may be removed ?

Answer.—(*a*) There are a number of engineering firms in India who specialise in the importation of modern agricultural implements and these firms are doing useful work in educating the farmer in the use of agricultural machinery. In the opinion of my Committee every encouragement and assistance should be given by Government to such firms in carrying out demonstration work and in particular there should be closer co-operation with those firms who guarantee to stock suitable implements together with all spare parts that may be required, since it is reported that many farmers are deterred from investing in agricultural machinery through fear of being held up by lack of replacements.

If the Agricultural Department would promote the use of standard types of steel ploughs my Committee understand that the Tata Iron and Steel Company would be prepared to undertake their manufacture provided the demand was sufficiently heavy. The distribution of steel ploughs among the peasants might be accelerated by some form of financial assistance or by the adoption of a system of easy payments.

(*b*) Government could assist in hastening the adoption of improved implements by including in the Agricultural staff a larger number of officers thoroughly familiar with the design and use of modern agricultural machinery. Assistant mechanical engineers might be employed to tour the various districts and give assistance to farmers using agricultural machinery or they might be attached to the co-operative societies which are now springing up all over the country. It is not suggested that these engineers should undertake the actual repair of machinery but firms report that in the majority of cases when they are asked to send a man to repair machinery which is said to be broken down it is found that all that is necessary is some small adjustment which could in most cases be effected on the spot by a Government or co-operative society engineer without the use of special tools or the expenditure of much time. These engineers by touring not only when the machinery is in full use, but by inspecting it when it is shut down could advise the user as to what spare parts or adjustments were required and if necessary the firm supplying the machinery could be asked to send up a man to overhaul it in time for the new season.

The formation of more tractor schools on the lines of the Baroda State model farm [mentioned under Question 3 (*a*)] is also recommended and my Committee understand that commercial firms would be very glad to lend their assistance in running these schools.

It is suggested that drivers of Government tractors lent to farmers should be paid by results. To make tractor ploughing a success the tractor should be run as many hours out of the 24 as possible · a man on a fixed rate of pay cannot be expected to work day and night on what is probably one of the hardest jobs in India.

My Committee have one other suggestion to make for promoting the use of improved implements. Firms supplying agricultural machinery report that it is difficult to decide, by mere inspection of the soil, the type of plough or harrow best suited for use on it, particularly as conditions vary considerably at different seasons of the year, and it is only by actual test of several different types that the most suitable can be selected. It would be extremely helpful if the Imperial Government could undertake the preparation of a special chart for the whole of India showing the type of plough, harrow, irrigation method, etc., which has proved most useful in each particular district. The work might be carried out by the agricultural officer in charge of each district, and my Committee believe that the ready co-operation of commercial firms would be assured.

(*c*) My Committee understand that the great difficulty which suppliers of agricultural machinery have to contend with lies in the average farmer's complete ignorance of the use and handling of machinery. For instance, he will drive a tractor without giving it any attention until it breaks down when he applies to the supplier for help. Firms state that in the case of tractors they receive a heavy demand for assistance in March, April and May, particularly in May when they are already fully occupied in sending out new tractors and teaching purchasers how to use them since most firms make a practice of giving one week's free service with every tractor supplied. Is is obvious that firms cannot afford to keep a permanent staff which will be scarcely required for nine months in the year in order to deal with the rush of work during three months. Efforts have been made to induce farmers to allow their tractors to be inspected during the monsoon months but have not met with much success. My Committee feel that Government could assist in this matter if they adopted the suggestion made under (*b*) and employed assistant mechanical engineers to tour the country or attached them to the co-operative societies.

Question 17. *Agricultural Industries.*—

(*e*) Could subsidiary employment be found by encouraging industrial concerns to move to rural areas ? Can you suggest methods ?

Answer.—My Committee consider that subsidiary employment could be found by encouraging industrial concerns to move to rural areas and they are strongly of the opinion that the most effective method of encouragement is the prosecution of a forward policy of road development which through the agency of the motor car and lorry would rapidly open up fresh districts.

Question 18. *Agricultural Labour.*—

(*a*) What measures, if any, should be taken to attract agricultural labour from areas in which there is a surplus to—

(*i*) areas under cultivation in which there is a shortage of such labour, and

(*ii*) areas in which large tracts of cultivable land remain uncultivated.

Please distinguish between suggestions designed to relieve seasonal unemployment and proposals for the permanent migration of agricultural population.

Answer.—For seasonal unemployment my Committee suggest the employment of recruiting officers and in the case of permanent migrations propaganda. In both cases travelling facilities should be offered.

Question 20. *Marketing.*—

(*a*) Do you consider existing market facilities to be satisfactory ? Please specify and criticise the markets to which you refer, and make suggestions for their improvement.

(*b*) Are you satisfied with the existing system of marketing and distribution ? If not, please indicate the produce to which you refer and describe and criticise in detail the channels of marketing and distributions from the producer to the consumer in India (or exporter in the case of produce exported overseas). State the services rendered by each intermediary and whether such intermediary acts in the capacity of merchant or commission agent, and comment upon the efficiency of these services and the margins upon which such intermediaries operate. Please describe the method by which each transaction is financed, or in the case of barter, by which an exchange is effected.

(*c*) Do you wish to suggest steps whereby the quality, purity grading or patterns of agricultural produce may be improved, distinguishing where possible between produce destined for—

(*i*) Indian markets ;

(*ii*) Export markets.

Answer.—(*a*) and (*b*). Generally speaking market facilities up-country are very unsatisfactory. My Committee understand however that the up-country system of marketing has been undergoing a process of evolution which has resulted in the establishment in large markets of local bodies with the object of framing rules for the marketing of the produce and the timely publication of information enabling the grower to obtain a fair price for his crop, etc. Such bodies are generally constituted and work under the auspices of the local Government (Berar, Central Provinces, Khandesh).

A similar evolution is going on in the smaller markets and from time to time cases are reported of one or more of these markets forming cotton association for a similar purpose.

The up-country method of marketing may be divided roughly under two headings :—

(*i*) Markets where the produce is sold to exporters outright for ready cash.

(*ii*) Markets where local dealers undertake to sell to exporters on forward delivery terms and then cover their sales from arrivals of goods as soon as these start coming in.

The former is of course the better method, in-as-much as the grower as the advantage of coming into direct touch with the exporter and thus realises the maximum price or his produce. In the second method it frequently happens that local dealers whose interests are closely inter-linked and who are the only parties with whom the grower can deal come to some sort of understanding in order to eliminate competition and keep prices at a lower level. Generally speaking a system of buying on forward delivery terms obtains in the Tinnevelly, Cambodia, Broach and Surat districts and to a lesser extent in Khandesh and Central India.

As a rule the grower comes into touch with the exporter through the medium of a commission agent. The latter however does not always confine his activitiesto those of a broker but often acts as a banker advancing money or as a merchant buying the grower's produce and re-selling it

to the exporter. In markets having strong bodies such as Cotton Committees (Berar and Central Provinces) the broker is strictly prohibited from acting as a merchant as well, the penalty for an infringement being the suspension or cancellation of his license. The universal adoption of systematic marketing under the auspices of strong local bodies would in the opinion of my Committee go a long way towards improving matters. They understand that the marketing of cotton is at present a subject of special investigation by the Indian Central Cotton Committee, and a Bill on the subject is shortly to be introduced in the Bombay Legislative Council.

(*c*) (*ii*) There would appear to be distinct room for improvement in the marketing of groundnuts. In order to increase the weight of their produce the peasants damp the groundnuts sometimes very heavily. They gain of course nothing thereby as buyers make due allowance in their price for the quantity of humidity contained in such groundnuts and in addition the produce deteriorates rapidly. Complaints have been received from home on this score and unless something is done to put a stop to the practice there is grave danger that Indian groundnuts will lose their good name and home buyers will be driven to meet their requirements from other countries. The practice of wetting is particularly prevalent on the Coromandel Coast. It is difficult to see how matters can be remedied except through intensive official propaganda so as to drive home to the villager that he gains nothing by damping his produce but stands to lose the good prices which he is now obtaining for it.

Repeated complaints have been received from home regarding the presence of castor beans in shipments of cotton seed. The cake produced from cotton seed is used as cattle food and it appears that even a few castor beans crushed in cotton seed cake may prove dangerous to cattle. It is said that some cultivators are in the habit of surrounding their fields with castor bushes and in this manner the castor beans find their way into the kappas. If this is correct it should be an easy matter to introduce legislation prohibiting the planting of castor seed in the neighbourhood of cotton or for that matter any eatable crops, *e.g.*, lentils.

Question 21. *Tariffs and Sea Freights.*—

Do existing (*a*) customs duties, both import and export, and (*b*) sea freights adversely affect the prosperity of the Indian cultivator. If so, have you any recommendations to make ?

Answer.—(*a*) My Committee have recommended a reduction in the import duty on motor cars. The motor car is no more the luxury it was some years ago but a necessity for rural transport. The restrictive effect of the present high rate of duty operates more severely against the poor cultivator than the more affluent town-dweller. Both in the interests of agricultural development and rural prosperity and on considerations of equity the duty should be revised at the earliest possible moment.

India is said to have been the home of the sugar-cane and yet the country spends something like Rs. 15 crores per annum on imports of sugar. The success which has attended the production of sugar in less favourably situated countries gives grounds for the hope that the industry may firmly establish itself here and compete successfully with the foreign product. My Committee are unable to accept the suggestion of the Taxation Enquiry Committee that the existing duty on sugar imposes an undue burden on the poorer classes and they would deprecate its reduction at the present time as likely to check the development which is taking place in the Indian sugar industry. In the interests of that industry they recommend that sugar-crushers and centrifuges be exempted from import duty.

Question 22. *Co-operation.*—

(*a*) What steps do you think should be taken to encourage the growth of the co-operative movement ?

Answer.—My Committee recommend the extension of co-operative banks and co-operative societies throughout the country as it seems probable that such a movement would do much to supply the needs of many areas at present without banks.

Question 23. *General Education.*—

(*a*) Do you wish to make observations upon existing systems of education in their bearing upon the agricultural efficiency of the people ?

(*b*) · (*ii*) What is your experience of compulsory education in rural areas ?

Answer.—(*a*) The spread of primary education is one of the first essentials in agricultural progress. At present the peasant is frequently deterred from adopting obviously profitable improvements by sheer ignorance and inability to think for himself. My Committee are convinced that no solid advance can be achieved until compulsory primary education has been introduced.

(*b*) (*ii*) It has been represented to my Committee that some school teachers in rural areas are in the habit of marking children present when they are absent in return for a small bribe so as to leave them free to tend cattle, etc. If this is true it is clear that a better class of teacher is required.

Question 26. *Statistics.*—

(*a*) Do you wish to make suggestions for the extension or improvement of the existing methods of—

(*i*) ascertaining areas under cultivation and crops

(*ii*) estimating the yield of agricultural produce ;

(*v*) arranging and publishing agricultural statistics. ?

Answer.—In replying to the questionnaire issued by the Economic Enquiry Committee the Committee of the Chamber suggested—

(1) more extensive crop-cutting experiments ;

(2) the re-institution of internal rail-borne statistics, and

(3) more intense effort to establish local consumption figures.

My Committee are strongly in favour of the work of collecting and compiling agricultural statistics being transferred from the Revenue Department to the Department of Agriculture. In their opinion statistics should be centrally administered, the provincial Departments of Agriculture acting mainly as collecting and forwarding agencies.

DRAFT RULES UNDER THE SANITARY CLAUSES OF THE INDIAN PORTS ACT, 1908.

DELHI—20*th June* 1927.

In exercise of the powers conferred by Section 6, sub-section (1), clause (*p*), of the Indian Ports Act, 1908 (XV of 1908), as amended by the Indian Ports (Amendment) Act, 1911 (IV of 1911), and in supersession of all existing rules on the subject, the Governor-in-Council is pleased to make the following rules for the control of the spread of infection of dangerous, infectious and contagious diseases by vessels and the disposal of dead bodies on vessels.

Definitions.

In these rules—

(1) "Health Officer" means any person appointed by Government either by name or by virtue of his office, to be Health Officer of a port, and includes an Additional or Assistant Health Officer and any officer, appointed by Government, either by name or by virtue of his office, to perform any of the duties of a Health Officer of a port;

(2) The term "infected," when used with reference to any articles, includes all articles considered by the Health Officer to be infected with any of the diseases in question;

(3) The term "infected port" means any port which the local Government may, by notification, declare to be infected;

(4) "Master," when used with reference to a vessel, means any person (except a pilot or harbour master) having for the time being charge or control of the vessel;

(5) "Port Officer" includes any person acting under the authority of Government in charge of port discipline;

(6) "Medical Officer" (of a vessel) means any person holding medical charge of a vessel who is in possession of a certificate or diploma in medicine and surgery of a

recognised university or medical school and registered in the country in which he obtained it;

(7) "Calling at port.": a vessel shall not be regarded as having called at a port, if she has landed only passengers and their luggage or mails without having been in communication with the shore, or if she has taken on board only the mails or passengers with or without their luggage, who have not communicated with the port or with an infected area. In the case of yellow-fever the ship shall have kept as far as possible and at least 200 metres from inhabited land and at such a distance from the harbour boats and pontoons as to make access of stegomyia (Aedes egypti) improbable;

(8) "Communication with the shore." A vessel shall be considered to have been in communication with the shore—

(*a*) if any person or persons from the vessel have gone ashore or on board any vessel in communication with the shore and have afterwards returned to the vessel except with the permission of the Health Officer of the Port;

(*b*) if any person or persons from the shore or from any vessel in communication with the shore have gone aboard and afterwards returned to the shore or vessel in communication with the shore as the case may be except with the permission of the Health Officer of the Port.

PART I.

Rules to be observed at ports in India on the arrival of vessels

1. The diseases to which the rules in this part shall apply are:—(1) Small-pox, (2) Chicken-pox, (3) Measles, (4) Plague, (5) Cholera, (6) Yellowfever, (7) Sleeping Sickness, (8) Typhus, (9) Scarlet Fever, (10) Jigger, (11) Influenza and acute Influenzal Pneumonia, (12) Bilharziasis, (13) Cerebrospinal Meningitis, (14) Diphtheria and (15) Relapsing Fever.

2. At or convenient to the principal ports to be specified by order of the Governor-General-in-Council, sanitary stations shall be equipped with appliances for the inspection and treatment of vessels, their passengers, crews and cargoes.

3. At other ports to be specified by order of the local Government inspection stations shall be maintained.

4. The master of every vessel arriving at any port subject to these rules, shall hoist a signal which shall be :— by day, the Code Flag, over Flag " Q " of the International Code, and by night, two red lights hoisted vertically not less than six feet apart at the main mast,

if one or more of the following conditions apply :—

(*a*) if a case or suspected case of one of the diseases enumerated in rule 1 or a death from or suspected to have been from one of them shall have occurred on board at the time of departure, during the voyage or on arrival,

(*b*) if the vessel has sailed from or called at a port infected with yellow-fever,

(*c*) if the vessel has sailed from or called at a port infected with cholera, plague or small-pox and the subsequent voyage has not lasted 5 days in the case of cholera, 7 days in the case of plague and 14 days in the case of small-pox : Provided that this clause shall be applicable only to vessels entering the port of Aden and such other ports as may be specifically notified in this behalf by the Government of India,

(*d*) if the vessel has sailed from or called at a port in or in the vicinity of which typhus fever or influenza is present in epidemic form, or if the Government of India has notified that either disease is pandemic,

(*e*) if the vessel has sailed from or called at Port Sudan or Durban or any port on the east coast of Africa within the limits of these two ports, or from any other locality declared to be infected with sleeping sickness or jigger,

(*f*) if there has been unusual mortality among rats on board.

and shall report every circumstance that may have occurred relating to any of the conditions above enumerated, and in the case of a vessel not carrying a medical officer any sickness or death from any cause to the Port Officer by wireless, if possible, and in every case to the pilot or other boarding officer at the earliest opportunity and shall also comply, on arrival at such place as may be appointed in this behalf by Government, with such rules as may be made by Government in regard to—

(*i*) signalling the name of the port from which the vessel has come,

(*ii*) stopping at a particular place,

(*iii*) refraining from communication with the shore, and

(*iv*) taking measures for giving effect to the present rules.

5. The pilot or other boarding officer shall promptly report the circumstances of the case to the Port Officer who shall immediately forward any report so made or give notice of any signal hoisted to the Health Officer.

6. If condition (*a*) or (*f*) of rule 4 applies when the vessel is at anchor within port limits the master shall hoist a signal, which shall be—by day, the Code Flag over Flag "L" of the International Code, and by night, two red lights hoisted vertically not less than 6 feet apart at the main mast.

7. All vessels arriving under conditions specified under rule 4 shall stop at such place as Government shall by order provide and shall not proceed to the usual place of anchorage nor enter the dock until authorised to do so by the Health Officer.

8. So long as the signal prescribed by rule 4 or 6 is shown, no tindal or other person in charge of or navigating any boat shall, without the permission of the Health Officer, attempt to take it alongside such vessel.

9. Whenever the Health Officer receives the notice referred to in rule 5 he shall proceed on board and examine the vessel, and the master shall give him every facility for the examination of the passengers, crew, personal effects, cargo and any part of the vessel the Health Officer thinks necessary. The Health Officer may require a declaration written or on oath from the medical officer (if any) of the vessel or from the master or from both, whether any death or sickness from an unknown or suspicious cause or any case of any of the diseases enumerated in rule 1 has occurred on board the vessel either during the voyage or before her departure, and with reference to plague, whether any unusual mortality has been observed among rats. If the Health Officer is satisfied that such deaths or cases of sickness as may have occurred were not due to any of the causes enumerated in rule 1 he shall permit the vessel to proceed to the usual place of anchorage and to discharge passengers and cargo without any further restrictions. If he is not so satisfied he shall proceed as provided in these rules. The inspection by the Health Officer will ordinarily take place between sunrise and sunset.

10. As the result of every inspection the Health Officer shall classify the vessel as infected, suspected or healthy, in accordance with the definitions given hereafter.

11. If a case of any of the diseases enumerated in rule 1 occurs on any vessel after she has entered dock or has been moored at a wharf, the master shall forthwith cause information thereof to be given to the dock master or superintendent of the wharf, who shall communicate the information to the Health Officer (through the Port Officer) and to the Commissioner or Superintendent of Police, and shall be responsible that the sick person is isolated as much as possible, and that free communication with the wharf is stopped until the Health Officer has inspected the vessel.

12. Any case of cholera, plague, yellow-fever, typhus or relapsing fever shall be removed from a vessel on diagnosis by the Health Officer. In the case of the other diseases mentioned in rule 1 the removal of sick passengers shall not be enforced in the case of persons bound for an onward port

unless under the clearest necessity, of which the Health Officer shall be judge, and in this case he shall at once report the matter to Government. If such a case of infectious disease remains on board the Health Officer may, at his discretion, limit communication between the vessel and the shore.

13. The Health Officer shall inform the Municipal Health Officer in all cases which he arranges for the conveyance of a patient to a sanitarium or hospital or other place within municipal limits, and shall furnish the Municipal Health Officer with the address of any private residence to which he permits the removal of a patient.

14. (*a*) Where small-pox is the disease on account of which the vessel is deemed to be infected, the Health Officer shall, when vaccination is not compulsory under Act, offer, without charge, vaccination or re-vaccination to all persons willing to be operated upon, and shall cause to be vaccinated, if their guardians or those in charge of them consent, all children below 10 years and over 6 months of age who do not bear marks of vaccination or of small-pox. Those who refuse vaccination may be subjected to surveillance for a specified period according to circumstance, but not exceeding 14 days reckoned from the date of arrival of the ship.

(*b*) In the case of plague, inoculation shall be offered free of charge to all willing to be inoculated; and all contacts with the sick and suspects may be subjected after disembarkation to observation or surveillance or to observation followed by surveillance provided that the total duration of these measures does not exceed six days from the time of arrival of the ship. During the same period the crew may be prevented from leaving the ship except on duty notified to the Port Health Officer.

(*c*) In the case of cholera, inoculation shall similarly be offered free of charge to all willing to be inoculated; and crew and passengers, excepting those showing protection against cholera by vaccination effected within the previous six months, excluding the last six days thereof, who may be disembarked and subjected to surveillance but not to

observation, may be disembarked and either kept under observation or subjected to surveillance during a period not exceeding five days reckoned from the date of arrival.

15. In the case of a vessel infected or suspected to be infected of any of the diseases enumerated in rule 1, the Health Officer shall, whenever he considers it necessary, intimate by letter or telegram to the Health authorities of the Presidency, Province or Indian State concerned, the date of departure, route, number of persons and ultimate destination in the respective Presidency, Province or Indian State of the passengers from the said vessel.

Special Rules on Account of Cholera.

16. Definitions :—

(*a*) *Infected vessel.*—A vessel shall be regarded as infected if there is a case of cholera on board, or if there have been one or more cases of cholera during the 5 days (120 hours) previous to the arrival of the vessel in port.

(*b*) *Suspected vessel.*—A vessel shall be considered as suspected if there have been one or more cases of cholera on board at the time of departure or during the voyage, but no fresh case in the 5 days (120 hours) previous to arrival.

(*c*) *Healthy vessel.*—A vessel shall be considered healthy, notwithstanding its having come from an infected port or having on board persons proceeding from an infected area, if there has been no death from nor case of cholera either before departure, during the voyage or on arrival.

(NOTE.—Cases presenting the clinical symptoms of cholera in which bacteriological examination has revealed no cholera vibrios or vibrios not strictly conforming to the tests for cholera vibrios shall be subject to all measures required in the case of cholera.)

17. In the case of infected vessels the following measures shall be taken :—

(1) medical inspection as prescribed in rule 9 ;

(2) the sick shall be immediately disembarked and isolated ;

(3) at the discretion of the Health Officer the other persons may be disembarked and either be kept under observation or subjected to surveillance during a period which shall not exceed 5 days reckoned from the arrival of the vessel: Provided that this period be not exceeded the Health Officer may, if he considers it necessary, carry out bacteriological examination, in such place and at such time as may be convenient, of the dejecta of the sick or of other persons on the vessel;

(4) such bedding, soiled linen, wearing apparel and articles belonging to the crew and passengers as are, in the opinion of the Health Officer of the port, infected shall be disinfected;

(5) such articles of food as are in the opinion of the Health Officer infected shall be destroyed;

(6) the parts of the vessel that have been occupied by persons ill with cholera, or that the Health Officer regards as infected, shall be disinfected;

(7) unloading shall be carried out under the supervision of the sanitary authority or if non-existent the Health Officer who will take all measures necessary in order to prevent the infection of the staff engaged in unloading. The staff shall be subjected to observation or surveillance which shall not exceed 5 days from the time when they ceased unloading;

(8) when the drinking water on board is suspected, it shall be emptied out after disinfection and replaced after disinfection of the water tanks by a supply of wholesome drinking water.

The Health Officer may prohibit the emptying of water ballast in port without previous disinfection, if it has been taken in at an infected port.

He may prohibit human dejecta or waste water from a vessel from being drained or cast into the waters of the port without preliminary disinfection.

18. For suspected vessels the following procedure is prescribed :—

(1) Suspected vessels shall undergo the measures prescribed in (1), (4), (5) and (8) of rule 17.

(2) The crew and passengers may be subjected to surveillance during a period which must not exceed 5 days reckoned from the arrival of the vessel. The crew may be prevented during the same period from leaving the vessel except on duty.

(3) Provided that the measures permitted by the preceding clause are not exceeded, the Health Officer may proceed to bacteriological examination as far as is necessary.

(4) The Health Officer may prohibit the emptying of water ballast in port without previous disinfection if it has been taken in at an infected port.

19. If the vessel has been declared infected or suspected by reason only of a case on board which exhibits the clinical symptons of cholera and if two bacteriological examinations made with an interval of not less than 24 hours between them are negative to the true cholera and cholera-like vibrios the vessel shall be considered healthy.

20. (1) Healthy vessels shall be given pratique immediately whatever their bill of health may be.

(2) As regards these vessels the Health Officer may take the measures specified in clause (1), (4) and (8) of rule 17.

(3) The Health Officer may prohibit the emptying of water ballast in port without previous disinfection if it has been taken in at an infected port.

(4) The crew and the passengers may be subjected to surveillance during a period which shall not exceed five days reckoned from the date on which the vessel left the infected port. The crew may be prevented during the same period from leaving the vessel except on duty.

Special rules on account of plague.

21. Definitions :—

(*a*) *Infected vessel.*—A vessel shall be regarded as infected if there is plague on board or if there have been one or more cases of plague on board within the seven days preceding its arrival or if rats infected with plague have been discovered on board after systematic search has been made.

(*b*) *Suspected vessel.*—A vessel shall be regarded as suspected if there have been one or more cases of plague on board at the time of departure or during the voyage, but no fresh case within the seven days preceding its arrival, or if unusual mortality among rats on board has been discovered after careful examination. The vessel shall continue to be regarded as suspected until it has been subjected to the measures prescribed by the present rules at a suitably equipped port.

(*c*) *Healthy vessel.*—A vessel shall be regarded as healthy, notwithstanding its having come from an infected port, if—

(1) there has been no case of plague on board either before departure, or during the voyage, or on arrival, and

(2) no rats infected with plague have been found on board after systematic search has been made and no unusual mortality among rats has been observed,

(3) when unusual mortality among rats has been observed expert examination has proved that this mortality was not due to plague.

NOTE.—Before classifying a vessel the Health Officer if he is not satisfied that a proper look out for dead rats has been kept on board, and if he considers it necessary, may decline to proceed further towards granting the vessel pratique until a search has been made under his direction.

22. In the case of infected vessels the following measures shall be taken—

(1) all persons on board shall be medically examined as prescribed in rule 9 ;

(2) the sick shall immediately be disembarked and isolated ;

(3) persons who have been in contact with the sick and those that the Health Officer has reason to consider suspect may be disembarked at the discretion of the Health Officer. They may be subjected to observation or surveillance, or to a period of observation followed by surveillance, provided that the total duration of these measures does not exceed seven days from the time of arrival. The crew may be prevented from leaving the vessel during the same period, except on duty ;

(4) such bedding, soiled linen, wearing apparel and articles belonging to the crew and passengers as are, in the opinion of the Health Officer, infected, shall be disinsected and if necessary disinfected ;

(5) all parts of the vessel which have been occupied or frequented by plague patients shall be disinfected ; and any other parts of the vessel that, in the opinion of the Health Officer, are infected, shall be disinsected and if necessary disinfected ;

(6) the Health Officer may, at his discretion, institute a search for dead rats and may require deratisation before the discharge of cargo if he is of opinion, having regard to the nature of cargo and the way in which it is loaded, that a total destruction of rats can be effected before discharge. In this case the ship cannot be subjected to a new deratisation after discharge. When the deratisation has not been permitted before discharge, the complete destruction of rodents on board shall be effected when the holds are empty.

The operation should avoid causing damage as far as possible to the ship and cargo, if any, and should not last longer than 24 hours and the Port Health Officer will not be liable for any damage caused in carrying out the operation by recognised methods. In the case of vessels

in ballast this process shall be carried out before taking cargo ;

(7) if a vessel is only to discharge a part of its cargo, and if the Health Officer considers that it is impossible to carry out complete deratisation, the said vessel may remain in the port for the time required to discharge that part of its cargo, provided that all precautions, including isolation, are taken to the satisfaction of the Health Officer to prevent rats from passing from vessel to shore, either when cargo is being unloaded or at other times ;

(8) if the Health Officer so requires, the discharge of cargo may be carried out under his control. The Health Officer shall take all measures necessary to prevent the staff employed on this duty from becoming infected. The staff shall be subjected to observation or to surveillance for a period not exceeding seven days from the time when they have ceased to work at the unloading of the ship.

23. When the measures prescribed in rule 22 have been duly taken in respect of any infected vessel the Health Officer shall, by written order, grant pratique : provided that, if a case of plague or of illness suspected to be plague, occurs on board subsequent to the grant of the above certificate, the certificate shall become invalid and the vessel again become subject to the requirements of the rules regarding infected vessels.

24. In the case of plague suspected vessels the measures specified in (1), (4), (5) and (6) of rule 22 shall be taken at the discretion of the Health Officer. In addition the crew and passengers may be subjected to surveillance or observation, the duration of which, dating from the arrival of the vessel, shall not exceed seven days. The crew may during the same period be prevented from leaving the vessel except on duty.

25. When the measures prescribed in rule 24 have been taken in respect of any vessel, the Health Officer shall, by written order, grant pratique.

26. Healthy vessels shall be admitted to free pratique immediately. The only measures which the Health Officer may take as regards these vessels are the following :—

(*i*) medical inspection as prescribed in rule 9 ;

(*ii*) destruction of rats on board in exceptional cases and for well-founded reasons which shall be communicated in writing to the master of the ship ;

(*iii*) the crew and passengers may be subjected to surveillance during a period which shall not exceed seven days reckoned from the date on which the vessel left the infected port. The crew may during the same period be prevented from leaving the vessel except on duty notified to the Health Officer.

27. The Health Officer may on arrival of the vessel in all cases demand a certificate, given on oath, from the doctor of the vessel, or in his default, from the master, testifying that there has not been a case of plague since departure, and that unusual mortality among rats has not been observed.

28. If in the case of any vessel making a passing call, the communication with the shore is restricted to the landing of passengers, mails or goods, the Health Officer may, in his discretion, enforce the provisions of rule 22, rule 24 or rule 26, as the case may be, to such extent only as may, in his opinion, be necessary for the purpose of controlling the actual communication with the shore.

Provided that any persons on board the vessel whom the Health Officer has reason to believe to be suffering from plague shall be landed and kept under observation.

Provided further that vessels from an infected place that have been disinfected and have undergone adequate sanitary measures, shall not, on their arrival in another port, be subjected to these measures a second time if no case has occurred since the disinfection was performed and if they have not called at an infected port.

29. (1) All vessels, except those employed in national coastwise service, shall be deratised at least once in every six months or be permanently so maintained that any rat population is kept down to the minimum. In the first case they will receive deratisation certificates and in the second deratisation exemption certificates.

NOTE.—Vessels employed in national coastwise service should be kept as free from rats as possible by every practicable means.

(*N.B.*—The expression " vessels employed in national coastwise service " does not include vessels sailing, *e.g.*, to Ceylon.)

(2) The Health Officer of the port in which deratisation has been effected shall deliver to the captain, to the owner, or his agent a certificate stating the date of the operation, the port where it was carried out, the technique employed, and number of rats destroyed.

(3) The Health Officers of ports should take the above-mentioned certificate into account in considering what measures should be taken especially with regard to action taken under rule 26 (*iii*).

(4) The Health Officer of the following ports—

in the absence of a deratisation certificate or of a deratisation exemption certificate in the case of arrivals which are not employed on national coastwise service, may, after enquiry and inspection, proceed to carry out deratisation of the vessel, or may cause such operation to be carried out under his direction and control, deciding in each case the technique to be employed having regard to avoiding damage to the ship where possible. On completion of the operation which should not last more than 24 hours and should take place on vessels in ballast before they take cargo, a dated deratisation certificate shall be issued showing details of the technique applied and of the number of rats destroyed. If, however, the Health Officer is satisfied that the ship is maintained in such a condition that the rat population is reduced to a minimum, he may issue a dated deratisation exemption certificate on which his reasons for this course should be set forth.

30. Rules 21 to 29 shall not prevent the transhipment, under restrictions to be imposed by the Health Officer in conformity therewith, of passengers, mails or goods between vessels which have not been granted pratique.

Rules applicable to both cholera and plague.

31. If any case of plague or cholera occurs among any group of persons who are being kept under observation, the patient shall be isolated or sent to a hospital and the other persons shall continue to be detained and segregated as aforesaid for a period not exceeding seven days or five days from

the date on which the group became free from plague, or cholera, respectively. The clothes and effects of the patient and of such persons as have been in contact with the patient, shall be disinfected at the discretion of the medical officer in charge.

32. The medical officer in charge of any place appointed for the isolation of any persons under these rules may, in his discretion, by written order, direct that any person who is kept there under observation shall be allowed to depart and shall be subjected to surveillance.

33. If the system of surveillance to which any person is subjected on shore requires his daily attendance before a medical officer, the Health Officer may, by written order, exempt such person from such attendance on being satisfied that he may be relied upon to send in a report if he should fall sick.

34. Persons subjected to surveillance shall submit to, and comply with, all directions as to medical supervision or otherwise, which may be given by written order of a medical officer appointed by Government in this behalf.

Special rules on account of yellow-fever.

35. Definitions :—

(1) *Infected vessel.*—A vessel shall be declared as infected if there is a case of yellow-fever on board or if there was any at the time of departure or during the voyage.

(2) *Suspected vessel.*—A vessel shall be regarded as suspected if it has had no case of yellow-fever but if it arrives after a voyage of less than six days from an infected port or from a port in close relation with an endemic centre of yellow-fever and if there is reason to believe that it may be transporting Aedes egypti (stegomyia) from the aforesaid port.

(3) *Healthy vessel.*—A vessel shall be regarded as healthy, notwithstanding its having come from an infected port, if in the conditions indicated in the previous sub-paragraph 35 (2) there is no reason to believe that it transports adult Aedes egypti (stegomyia) or when it is

proved to the satisfaction of the authority of the port of arrival—

(*a*) that the ship during its stay in the port of departure was moored at a distance of at least 200 metres from the inhabited shore and at such a distance from the harbour vessels, lighters, pontoons as to make access of Aedes egypti (stegomyia) improbable,

(*b*) or that the ship at the time of departure was effectively fumigated in order to destroy mosquitoes.

36. The first port of entry for vessels infected with yellow-fever shall be one of the ports specified under rule 2.

37. In the case of infected vessels the following measures shall be taken :—

(*i*) medical inspection as prescribed in rule 9 ;

(*ii*) the persons infected shall be disembarked and those of them who are in the first five days of the disease shall be isolated in such a manner as to prevent infection of mosquitoes ;

(*iii*) the other persons shall also be disembarked and kept under observation for a period which shall not exceed six days from the date of disembarkation ;

(*iv*) the vessel shall be moored, whenever possible, at least 200 metres from the inhabited shore ; and from other vessels (lighters, pontoons) and boats in the port ;

(*v*) the destruction of mosquitoes in all phases of growth shall be carried out on board as far as possible before the discharge of cargo. If the latter is not possible, the discharge shall be carried out under the control of the Health Officer and the persons employed shall be subjected to observation or to surveillance during the process and for six days from the time at which they ceased to be exposed to the risk of infection.

38. In the case of suspected vessels the measures indicated under rule 37 (*i*), (*iii*), (*iv*) and (*v*) may be taken provided that :—

(*i*) if the voyage has lasted less than six days and if the vessel complies with the conditions specified under (*a*) and (*b*) of paragraph (3), rule 35, the vessel shall be subjected to the measures prescribed in rule 37 (*i*) and (*iii*) only and to fumigation ;

(*ii*) if more than six days have elapsed after the departure of the vessel from the infected port without any case having occurred on the voyage the vessel may be granted free pratique subject to fumigation at the discretion of the Health Officer.

39. Healthy vessels shall be admitted to free pratique immediately after medical inspection.

Special rules on account of small-pox, chicken-pox, measles, typhus fever, scarlet fever, bilharziasis, cerebro-spinal meningitis, diphtheria and relapsing fever.

40. Definitions :—

(*a*) *Infected vessel.*—A vessel shall be regarded as infected if there is a case of one of these diseases on board, or if there have been one or more cases within fourteen days of arrival.

(*b*) *Suspected vessel.*—A vessel shall be regarded as suspected if there has been a case of one of these diseases on board, but no fresh case within fourteen days of arrival.

41. In the event of a vessel being classed either as infected or suspected on account of any of the above-mentioned diseases, the Health Officer :—

(1) shall arrange for the conveyance of any person suffering or suspected to be suffering from such disease to a sanitarium or hospital, unless the sick person or his friends can make adequate provision elsewhere to the satisfaction of the Health Officer ; but he shall not enforce

the removal from the vessel of any person or persons bound for an onward port except as provided for in rule 12;

(2) may detain under observation or keep under surveillance persons whom he suspects of having been exposed on board to infection of small-pox, typhus, relapsing fever or scarlet fever, during a period which, reckoned from the date of arrival of the vessel, must not exceed 14 days in the case of small-pox, and 12 days in the case of the other diseases. In the case of small-pox, persons reasonably suspected of exposure to infection on board and, who, in the opinion of the Health Officer are not sufficiently protected by recent vaccination or by a previous attack of small-pox, may be subjected to vaccination or to surveillance, or to vaccination followed by surveillance, such surveillance being for not more than 14 days from the arrival of the vessel. In the case of typhus and relapsing fever such persons shall be deloused;

(3) may direct such bedding, soiled linen, wearing apparel, and articles belonging to the crew and passengers, as he considers to be infected, to be disinfected or disinsected;

(4) may order that any portion of the vessel that has actually been exposed to contamination or is in a filthy or insanitary condition, or which he considers likely to be infected, should be disinfected and cleansed as he may direct and may prohibit the discharge of bilge-water or ballast water within port limits without previous disinfection;

(5) may, in the case of undecked craft, direct the disinfection, or in special cases the destruction, of food-stuffs, which have been exposed to contamination and are considered likely to be infected;

(6) in the case of bilharziasis, shall enforce sub-rule (1) only.

Special rules on account of sleeping sickness.

42. In the case of a vessel having on board a person suffering or suspected to be suffering from sleeping sickness, the

person or persons shall not be permitted to land without the specific written permission of the Health Officer, who may, pending the receipt of written instructions from Government, permit the landing of such persons only if arrangements can be made for their strict isolation on shore. In the case of Aden, the Health Officer may prevent the embarkation of or subject to the arrangements above referred to, may disembark any person proceeding to India who is suffering or suspected to be suffering from sleeping sickness.

43. In the case of a vessel arriving from the East Coast of Africa within the limits laid down in rule 4 (*e*) or from other localities declared to be infected with sleeping sickness, a medical inspection shall be conducted in accordance with rule 9, provided that in the case of vessels bound for an onward port the inspection shall be limited to passengers and members of the crew disembarking or transhipping.

Special rules on account of jigger.

44. In the case of a vessel having on board any person or persons suffering from jigger or having started from a port within the localities laid down in rule 4 (*e*) or from other localities declared to be infected with jigger:—

(1) the Health Officer shall examine every person on board whom he has reason to consider as having been exposed to infection with jigger and any person or persons found to be suffering shall be removed to hospital for treatment;

(2) the clothes, bedding and personal effects of infected persons shall be disinfected, and the Health Officer may, in his discretion, order the disinfection of the clothes, bedding, etc., of all persons on board;

(3) any part of the vessel which in the opinion of the Health Officer of the port of arrival is infected shall be disinfected;

(4) the ballast of such vessel, if of earth or sand, shall not be landed without the permission, in writing of the

Health Officer, who, if he considers necessary, may order that it shall be discharged into the $\frac{\text{Sea}}{\text{River}}$ at such places as shall be appointed for the purpose by Government.

Special rules on account of influenza and acute influenzal pneumonia.

45. Definitions :—

(*a*) *Infected vessel.*—A vessel shall be declared as infected if there are one or more cases of influenza or influenzal pneumonia on board at the time of arrival.

(*b*) *Suspected vessel.*—A vessel shall be declared as suspected if there have been one or more cases of influenza or influenzal pneumonia on board at the time or departure of during the voyage, but no case at the time of arrival.

46. In the case of an infected or suspected vessel :—

(1) the Health Officer shall examine every person on board, and any person or persons found to be suffering shall, at his discretion, be removed to hospital for treatment ;

(2) the clothes of infected persons shall be disinfected and the Health Officer may, at his discretion, order the disinfection of the clothes, bedding, etc., of all persons on board.

Rules applicable to all diseases.

47. The master of any vessel coming under these rules shall comply with all directions which the Health Officer may consider necessary under the fore-going rules.

48. Vessel refusing to submit to measures prescribed in these rules shall be at liberty to put out to sea ; Provided that such refusal has been made before there has been any communication, except by signal or through the port authorities, between such vessel and the shore or with any other vessel in port. Such vessels may be permitted to disembark passengers at their request, on the condition that such passen-

gers submit to the measures prescribed by these rules ; such vessels if isolated, may also take on fuel, food-stuffs and water.

49. In the event of any vessels putting back to sea the Health Officer shall intimate the fact, if possible by telegraph, to the next port of call.

Persons.

50. All persons removed to hospital, or kept under observation at any place, shall obey and conform to the rules, regulations, and orders for the time being in force at such hospital or place, and shall be liable to pay all such charges as for the time being may, under the sanction of Government, be made against them.

51. When a suspected case of any infectious disease is removed from a vessel at any port the Health Officer shall report the confirmation, or otherwise, of the diagnosis by telegram to the Health Officer of the next port of call if that port is in India, Ceylon or the Straits Settlements. In other cases a note shall be made on the bill of health stating the nature of the suspected infectious disease and the precautions taken in connection therewith.

PART II.

Rules to be observed in the case of vessels leaving ports in India for ports beyond India.

52. No vessel shall leave any port which has been declared to be infected with any contagious or infectious disease for any port beyond India until—

(1) all persons sailing by the vessel, whether as passengers or as members of the crew, have been medically examined by the Health Officer ;

(2) in the case of plague—

(*a*) all persons sailing by the vessel, either as passengers or as members of the crew (except such onward bound passengers as have not remained one night on

shore and such members of the crew as have not remained one night on shore or have newly joined, who may be examined on board) have been medically examined by the Health Officer on shore by day as shortly as possible before embarkation ;

(*b*) all merchandise or articles of any sort which the Health Officer may consider to be infected with plague have been disinfected on shore previous to embarkation ;

(*c*) all clothing, bedding and infected articles belonging to Asiatic and African members of the crew, not being officers, engineers or doctors, to deck and fourth class passengers and third class passengers not entitled to cabin accommodation, which the Health Officer may consider to be infected with plague and, if this Health Officer thinks fit so to direct, all clothing, bedding and infected articles belonging to passengers of any class higher than the third and of any members of the crew, have been disinfected on shore by day as shortly as possible before being placed on board ;

(3) the Health Officer has given to the master of the vessel a bill of health stating that the medical examination and disinfection prescribed by this rule have been carried out;

(4) in the case of any disease other than plague the Health Officer may, in his discretion, enforce the provisions of clauses (2) (*b*) and (2) (*c*) above ;

Provided that if the vessel is only making a call at the port in question, the medical examination and disinfection prescribed by this rule shall be made only in the case of persons joining the vessel there and articles belonging to them, unless there is communication between the vessel and the shore. The bill of health in such case need only take the form of an endorsement on the last bill of health held by the vessel and need only refer to the passengers and crew embarking at the port in question.

53. It shall be open to the Consular representative interested in any vessel to be present, if he so desires, at the medical examination and disinfection prescribed by rule 52.

54. If any vessel does not leave port within 24 hours after the medical examination made under rule 52 she shall not leave until—

(*a*) a fresh medical examination of the passengers and crew has been made under that rule, and

(*b*) a fresh bill of health has been given to the master under that rule :

Provided that such fresh examination may be conducted on board the vessel, whether or not there has been communication with the shore since the previous examination was made, and provided that if the time of departure be after sunrise on the day after that of inspection, the master of the vessel shall send the bill of health to the Health Officer to have the date of departure amended.

55. If, after a bill of health has been given to the master of any vessel and before the vessel leaves the port, any cargo or goods of any kind be placed on or taken off the vessel except in such manner as may be directed by the Health Officer, the vessel shall not leave the port until—

(*a*) such further medical examination and disinfection as the Health Officer may consider necessary have been made under rule 53, and

(*b*) a fresh bill of health has been given to the master under that rule :

Provided that such further examination and disinfection may be conducted on board the vessel.

56. (1) After a bill of health has been given to the master of any vessel no person except the pilot or person authorised by the Health Officer shall be permitted to embark on the vessel unless he has been medically examined by the Health Officer as prescribed in rule 52.

(2) If any such person is permitted to embark, the Health Officer shall amend the bill of health accordingly.

57. Port-clearance shall not be granted for any vessel unless and until the master produces the bill of health prescribed by the foregoing rules :

Provided that, at any port where, in the opinion of Government, local conditions render this relaxation advisable, the authority responsible for granting port-clearance may grant port-clearance for any vessel on receiving from the agents of the vessel a written guarantee that a duplicate of such bill of health, signed by the Health Officer, will be furnished by them to him within forty-eight hours.

58. If the Health Officer considers that any passenger is suffering from, or is in the incubation stage of any infectious or contagious disease, he shall prevent such passenger and any persons who in the opinion of the Health Officer have been in dangerous communication with such passenger from embarking or sailing ; and their baggage and personal effects shall not be allowed on board the vessel and, if already placed on board, shall be removed as early as possible.

59. (1) If the Health Officer considers that any member of the crew of the vessel is suffering from, or is suspected to be in the incubation stage of, any infectious or contagious disease—

(*a*) he shall prevent such member from re-embarking on such vessel and shall refuse to give a bill of health until the baggage and personal effects of such member have been removed from the vessel and such parts of the vessel as have been occupied or frequented by such member have been disinfected ; and

(*b*) the baggage and personal effects of such persons as were in immediate contact with such member of the crew shall be disinfected, and the names of such persons shall be given to the medical officer or master of the vessel for supervision on the voyage.

(2) If the Health Officer of the port considers that the rats on board are infected with plague he shall destroy the rats as under rule 22 (6).

(3) All action taken under clauses (1) and (2) of this rule for the disinfection of a vessel shall be noted in the bill of health.

60. Any person who is prevented by the Health Officer under the foregoing rules from embarking or sailing, may be removed to and kept at a hospital or kept under observation; or if any such person gives a genuine address, he may, at the discretion of the Health Officer, be subjected to surveillance for a period not exceeding five days.

61. At all ports declared to be infected with plague proper measures shall be taken to prevent rats obtaining access to vessels.

62. Rules 52 to 61 shall apply to all pilgrim or emigrant vessels and may, by order of Government, be applied to vessels leaving a port in India or Burma for another in India or Burma.

Rules applicable to Part I and Part II.

63. The Health Officer may, at any time, inspect any vessel, barge, lighter or country craft within the precincts of the port in regard to the prevalence and breeding of mosquitoes thereon, and make recommendation to the master owner or agent for the destruction of these insects, and for the elimination or protection of breeding places on board.

In special seasons, to be notified by the local Government, the Health Officer may require such measures to be adopted, and in default carry them out himself at the expense of the master, owner or agent.

64. The Port Health Officer may direct the disinfection or in special cases the destruction of food-stuffs which have been exposed to contamination and are considered likely to be infected with any disease or to be dangerous to public health.

65. (*a*) The Port Health Officer shall, on request, furnish the Captain or any representative of the owner or agent, free of charge, with a certificate specifying the nature of the sanitary measures undergone, and the methods applied, the parts

of the ship treated, and the reasons for employing such measures.

(*b*) He shall, on request, furnish any passenger who has arrived by an infected ship, free of charge, with a certificate setting out the date of arrival and the measures to which the passenger or his baggage has been subjected.

Disposal of dead bodies.

66. Disposal shall be as follows :—

(1) If death occurs on board a vessel before entering port limits, the body shall, unless there are special reasons to the contrary, be buried at sea in not less than nine fathoms of water, in such manner as shall secure its immediate sinking and remaining below the surface.

(2) If death occurs during the day on board a vessel within the port limits the ensign and house flag, if there is one, are immediately to be lowered half-mast and kept in such position from sunrise till sunset as long as the body remains on board. If death occurs between sunset and sunrise, one red light is to be hoisted at the peak, half-mast high.

(3) The master of the vessel shall cause the death of a person on board to be intimated forthwith to the police, either by letter or otherwise and shall forward to the Port Officer a written report as soon as possible after the occurrence, in which all the circumstances attending the death must be fully detailed.

(4) No dead body shall be removed from a vessel within port limits without the permission of the police, which shall not be given until the Health Officer has certified either—

(*a*) that the death is not due to infectious disease, or

(*b*) that, in the case of infectious disease, the port authorities have given permission for burial on shore.

If the Port authorities in consultation with the Health Officer decide that burial on shore cannot be permitted, the

body must be buried at sea in such manner as the Health Officer may direct.

ROAD DEVELOPMENT IN INDIA.

Replies of the Chamber to certain questions contained in the Questionnaire issued by the Roads Development Committee.

A.—Road Development.

Question 7.—Please state your views as to :—

(*a*) the nature and rate of development desirable to keep pace with the growing needs of motor transport ;

(*b*) the manner in which such development should be financed ; and in particular,

(*c*) whether the construction of bridges and roads should be provided for by means of loans, and if so, within what limits.

Answer 7.—(*a*) The nature of the development of roads must necessarily take the form of the construction of feeders and the improvement of the existing main roads. The rate of development will be entirely dependent on amount of increase of motor traffic induced by the improvement in the roads and also on the finance available.

(*b*) The development of roads should be financed by loans, Road Bonds, and an additional tax on petrol. Further, the possibility of the issue of Premium Bonds might be worth consideration.

(*c*) The construction of bridges and roads should be provided for by means of loans, etc., as mentioned in (*b*) and should, at any rate for the next few years, be carried out on as large a scale as the available finances will permit.

Question 8.—How will the development you contemplate affect railways ; and what steps can be taken to secure that roads and railways are co-ordinated in the common interests of transport. How will contemplated road development affect railways ; what machinery exists for the co-ordination of road and railway development and what further method would you propose for the purpose ;

Answer 8.—The development of the road system must open up the country and by providing more markets and giving more rapid transport to the adjacent railway systems must increase the traffic of the latter. It is most essential therefore that roads and railways should be co-ordinated and the best method of bringing this about will be to form local Roads Boards on which the Railways should be represented.

B.—Motor Transport and Motor Taxation.

Question 5.—To what extent do you consider it to be proper that taxation on motor transport, namely,

(*a*) central,

(*b*) provincial, and

(*c*) local,

should be allocated to expenditure on roads.

Answer 5.—Generally speaking the revenue derived from taxation on motor transport (*a*) central, (*b*) provincial and (*c*) local should be applied *in toto* to the development of the road system. Such proceeds will, however, be quite inadequate for even a reasonable development of the road system and they might be made use of as a guarantee against the interest payable on loans and road bonds obtained especially for road development.

Question 6.—What do you consider to be the most suitable forms of taxation (including customs and excise duties vehicle taxes, tolls, license fees, etc.), for this purpose, under each of the following heads, namely—

(*a*) central,

(*b*) provincial, and

(*c*) local ?

Answer 6.—The most suitable forms of taxation are :—

(*a*) Central—Customs and Excise Duties ;

(*b*) Provincial—additional tax on petrol ;

(*c*) Local—License fees.

Question 7.—What are your views on the proposal of the Bombay Government (*Vide* Appendix II) that an additional duty should be imposed on petrol and the proceeds distributed to the provinces in proportion to their consumption, as shown in the books of the Oil Companies ?

Answer 7.—The Chamber is in favour of an additional duty being imposed on petrol, the whole of which should go to the Central fund as a guarantee against the interest on the loans.

Question 8.—What is the most appropriate method of assessing motor vehicles for the purpose of (*a*) import duty and (*b*) registration and other fees; whether *ad valorem* or according to horse-power, weight, wheel-track, number of wheels, seating capacity, etc., or by a combination of any of these ?

Answer 8.—(*a*) the Import Duty on motor vehicles should be levied on an *ad valorem* basis;

(*b*) the registration fees should be merely nominal.

Question 9.—Is it possible or desirable to limit the maximum taxation for this purpose that may be imposed by each authority ?

Answer 9.—The Chamber considers it to be most desirable to limit the maximum taxation that may be imposed by each authority.

Question 10.—To what extent is it possible or desirable to arrange for reciprocal exemptions of provincial and local taxation on motor vehicles so that each vehicle is taxed in only one place ?

How far would this involve changes in the rules in force in your Province relating to registration fees and similar matters ?

Answer 10.—It will be necessary for some arrangement to be made whereby local authorities will be recompensed by the Central Government from the Central fund for their loss in revenue from taxation.

Question 11.—Do you think that revenue from taxation on motor transport should be credited to a separate fund for expenditure on roads, or is it enough, if a separate account is maintained by each authority ?

Answer 11.—As regards the Central Road Board the Chamber strongly recommends that the revenue from taxation on motor transport should be credited to a separate fund for expenditure on roads. But as regards the Provincial Governments it will probably be sufficient if a separate account be kept provided it is clearly stated that the funds in that account are to be used only for road development.

Question 13.—(*a*) On what subjects might revenue from central taxation properly be spent ? Should it be allocated for specific objects, such as the construction of specific roads or bridges, or should it be distributed in the form of block grants to provincial Governments ?

(*b*) In what way should revenue from central taxation be allocated to different areas or provinces ?

E.g. Should the proceeds of a tax on petrol be allocated according to the consumption in each Province ? Or should the allocation be in proportion to provincial expenditure on roads ?

Answer 13.—(*a*) The Chamber is of opinion that the Central funds should be allotted for specific objects after consideration of the recommendations made by the Provincial Road Boards.

(*b*) It has already been stated that the Chamber considers that the proceeds from the tax on petrol should be utilised for the purpose of guaranteeing the interest on Road Bonds, etc. The grants to individual provinces should be based on the consumption of petrol, taken in conjunction with the amount of provincial expenditure on roads.

Question 14.—Should the principle of taxation for the purpose of road development be extended to vehicular traffic other than motor transport ?

Answer 14.—The Chamber agrees on principle that taxation for the purpose of road development should be extended to all vehicular traffic but it is realised that there might be considerable difficulty with the District Local Boards in this connection who would require to be compensated.

Question 15.—Is there any Road Cess in your Province ? If so by whom is it paid and on what class of roads is it expended ?

Answer 15.—So far as the Chamber is aware there is no Road Cess in this Presidency.

C.—Road Boards.

Question 1.—Is there now a Road Board in your Province ? If so, when was it formed ? What are its constitution, present membership and functions ? Of what value has it been in the development of the road system of your Province ?

Answer 1.—Yes ? There is a Government Road Board in Bombay which was formed in August 1926 for the purpose of advising Government in regard to the policy to be followed

in connection with roads in the Presidency. The Board consists of the Hon'ble Sir Ghulam Husain Hidayatallah, Kt., (*Chairman*), The Chief Engineer, Roads and Buildings, the Secretary to Government, General Department; the Commissioners of the Northern, Central and Southern Divisions; the Superintending Engineers of the Province; the Under Secretary to Government, P.W.D. Roads and Buildings; the Colonel on the Staff, Southern Command, four members of the Legislative Council; a representative of the Western India Automobile Association, Bombay, and a representative of the Bombay Chamber of Commerce.

The Chamber has been informed that this Road Board has done some preliminary work in connection with the classification, etc., of certain roads, but so far, the Road Board has not recommended to Government any definite line of policy in regard to roads in the Presidency.

Question 2.—Do you consider that a Central Road Board should be formed, having regard to—

(*a*) the proposal that revenue from Central taxation should be allocated to road development;

(*b*) the need for co-ordinating provincial programmes of road development;

(*c*) the need for co-ordinating the development of roads and railways;

(*d*) the need for co-ordinating technical experience and information, and research in road construction?

Answer 2.—Yes! The Chamber considers that a Central Road Board should be formed.

Question 3.—If you consider that a Central Road Board is desirable, what should be its constitution and functions?

Answer 3.—The Chamber would recommend that the Central Road Board be constituted somewhat as follows:—The Secretaries to the Government of India in the Finance, Commerce and Industries Departments, a representative of the Railway Board and a whole time expert to be called the Roads Commissioner. The functions of the Central Road Board should be somewhat on the lines of those of the Railway Board and should, broadly speaking, include—

(1) The preparation of a co-ordinated road programme for the whole of India and the laying down of a definite policy in regard to the construction and maintenance of roads.

(2) The raising of loans and the allocation of funds to the various Provinces for road construction.

(3) The collection of statistics, etc., relative to the cost, maintenance, etc., of roads in other countries.

ROAD DEVELOPMENT COMMITTEE.

Memorandum of discussion held by the touring Sub-Committee on the 21st December, 1927, at the Public Works Secretariat, Bombay.

Present :

The Hon'ble SIR ARTHUR FROOM, Kt., Chairman.

The Hon'ble MR. MAHMOOD SUHRAWARDY.

Kumar GANGANAND SINHA, M.L.A.

MR. E. F. SYKES, M.L.A.

MR. K. G. MITCHELL, Technical Adviser.

MR. H. F. KNIGHT, I.C.S., Secretary.

The Sub-Committee interviewed

Sir Joseph Kay, Kt., F.I.S.A., M.L.C., } representing Bombay Chamber of Commerce.
Mr. A. B. Morrison, }

Mr. H. Royal, Assistant Secretary, Bombay Chamber of Commerce.

11-a.m.

The Chairman explained the objects of the Committee.

Sir Joseph Kay says that in his experience *advisory* Boards are unsatisfactory. The Chamber recognises the need of a Central Road Board, but doubts whether an advisory Board would be effective. The Central Cotton Committee found after 2 years' work as an advisory body that its work

was ineffective and thereafter executive powers were given. He suggests that Provinces should map out their road programmes and submit these to the Central Board before execution is taken in hand. The Central body should have control of all Trunk roads throughout India ; unless a Central Board has some power of control, we may get development in one province with no corresponding development in another.

Sir Joseph Kay states that in the view of the Chamber an advisory Central Road Board would be ineffective as it would not be able to enforce its advice.

The Central Cotton Committee administers the proceeds of the Cotton Cess—about Rs. 6 lakhs a year—for research and subsidising Provinces for new lines of research.

In Bombay Presidency there has been no development of roads in the past 3 years. There has been no increase in road mileage, although there has been a very large increase in motor vehicles.

Sir Joseph Kay says that the Chamber's view is that an extra 2 annas on petrol to form a Central Road Fund would not be resented, but the proceeds would not suffice for development out of that revenue. But, should the Central Board be merely advisory and the main roads remain Provincial, the Chamber might have to change its view as to taxation.

Speaking generally the Chamber would not object to a 2 annas petrol excise for Central Road Fund.

Mr. Morrison says that the Oil Companies could give figures of petrol consumption for each province.

Sir Joseph Kay would suggest that increased Provincial taxation is necessary for maintenance of new roads and personally agrees that a further petrol excise for Provincial purposes is a fair method of raising such funds. He would however not commit the Chamber to this without further consideration if Road Development is to be purely provincial. He personally doubts whether such a 2 annas Provincial excise would produce enough revenue. He emphasizes that this revenue should not be used to relieve the Provinces of any

present expenditure on roads. The revenue from 2 annas on petrol is only Rs. 60 lakhs for all India, which is a mere trifle to the sum required.

The Chamber's view is that there may be fresh taxation on petrol but it should be set aside for roads in a Central Fund under Central control. Each Provincial Government should put up its schemes to the Central Board, and the Central Board should allocate the necessary sums to Provinces, according to their needs, and based on Provincial consumption of petrol conditioned by the Provincial expenditure on roads.

Sir Joseph Kay would suggest that as soon as finances permit, the present excise on petrol should be allocated to road development. He would further prefer that until the Road system is properly developed the import duty on motor vehicles should be allocated to a Central Road Fund rather than the duty be reduced.

Mr. Morrison states in his opinion price of petrol has little effect on comsumption of petrol, and that the increase in consumption coinciding with the drop in price is probably due to the increased number of motor vehicles.

If roads are developed, an increase in petrol price would not affect the use of motor transport in India.

Sir Joseph Kay would not accept 6 annas extra on petrol without further details of the objects and methods of spending the money ; until a programme of road development is settled, it is not possible to estimate the money required for loan service and maintenance.

With regard to the question whether proportionate relief from Municipal taxation should be granted if the petrol tax be increased by a further two annas on provincial account, Sir Joseph Kay stated that he thought that this was a matter for individual provinces to consider, and that he was not prepared to hazard an opinion without further consideration, as to the extent, if any to which Bombay motorists might be relieved from the local Municipal tax, should the extra two annas per gallon be levied.

ROAD DEVELOPMENT COMMITTEE.

TUESDAY, THE 24TH JANUARY 1928.

Oral evidence of Sir Joseph Kay and Mr. E. Miller representing the Bombay Chamber of Commerce.

Chairman: You represent the Bombay Chamber of Commerce, Sir Joseph?—Yes.

And you, Mr. Miller?—The Bombay Chamber of Commerce.

What is your membership?—Sir J. Kay: I think every European commercial firm of standing is a member in Bombay.

I could not tell you the exact number.

It is purely an European body?—We have got 7 or 8 Indian firms as members in Bombay.

May I know one or two of them?—Narandas Rajaram & Co., D. M. Petit Sons & Co.

Is there any rule excluding Indians from membership?—No.

Does membership of both these bodies overlap?—I only want to know how members prefer to belong to one and not the other.—The Bombay Chamber of Commerce was established a good many years ago, long before the Indian Merchants' Chamber came into being six or seven years ago. The Bombay Chamber of Commerce is for Bombay commerce generally.

Have you any objection to your statement being used publicly?—Not a bit.

From what you have said, I find that you hold strong views that the Central Board should be established and should be invested with executive powers of control and base it on the analogy of the Central Cotton Committee. Is that view shared by the Chamber generally?—Not necessarily. It has been my own personal experience that advisory committee speaking generally are though not altogether useless, ineffective. I have been a member of several advisory committees and I cannot look back on any constructive work they have been able to do or put into effect.

That is no doubt an ideal arrangement if there be no complications. I am asking you this question as an ex-Member of the Bombay Legislative Council and possessing a knowledge of the administration of the transferred subjects among which roads are one, whether the present arrangement under which even big trunk roads are managed by the Provincial Government would be disturbed, and whether the establishment of a Central Board with executive powers would be an interference with the powers of the Provincial Governments on the transferred side?—I do not go so far as to suggest that they should be taken out of the hands of the Provinces I mean the control and administration of roads. I am purely speaking of advisory committees. I have not put that in as being a measure to control the whole of the roads of the country. The point raised was whether a central advisory board would be effective and I replied that it would not because you cannot enforce under the present constitution the advice given based on experience or investigation, scientific and otherwise, on Provincial Governments. That was my point in replying to it.

I am only pushing that point further. Would you on that account recommend in the case of the Central Board that it should have any power of control or supervision over the administration of the Provincial Governments in regard to roads because it gives so much money out of the Central revenues to them?—I would go so far as this. The broader view to take of the Central Body is this. You have over every Province the local Road Board on which the Minister of course is probably the Chairman or the President. They would formulate schemes which will then be submitted to the Central Board which I take it would cause investigations to be made, particularly in the case of construction of roads.

Would you make that suggestion in respect of all roads or only a certain number of them, which may be considered to be trunk roads or arterial roads?—Through roads would come entirely under the Central Body.

Would you vest the ownership of these roads under that Body?—I would vest the control of them.

Would it work ?—A system of diarchy where the ownership and cost of maintenance of roads would go to the Provincial Government and the control of them would be vested in the Central Government ? —I am not permitted to say for I do not want to enter the political sphere. That may be so but that is your part of the work. I am here to try to help you purely from the commercial point of view. The trouble that we would like to get over is that through roads should be through roads and not stopped owing to some Provinces not undertaking a certain portion of the expenditure on the roads. The Provincial roads, feeder roads if you like to call by that name all subsidiary roads, should be in the provincial control.

From that point of view, would it not be a better arrangement than now if the Central Road Board had funds in its hands which it distributed to the Provinces for Provincial roads and took up the control and management of big roads itself and spend money directly on them ?—Yes.

It must necessarily involve that if not be proprietorship, at least the management should be taken out of the Provincial Government ? Yes.

And you think that having regard to the greater efficiency which will arise from this arrangement, you are not afraid of distributing the Provincial arrangement to that extent ?—That difficulty is obvious and has to be overcome.

You recognise that it is an interference with the Provincial arrangement ?—Yes : I do.

You say at page 2 of your statement that as soon as finances permit, the present excise from petrol should be allocated for road development and you the same about the import duty on motor cars. Would you give a part or the whole of this revenue for the Central Fund ?—I cannot suggest anything until we had some idea of what road development is going to take place.

What you suggest here is that as soon as finances permit, the present excise should be allocated to road development and if you had one *ad hoc* body for road improvement, it must

involve that the funds should be made over into the hands of that body as soon as finance permit?—Yes; that is so.

Does that relate to the whole of the revenue which arises from that source?—Yes.

Does that represent any bulk of opinion in your Province?—That represents the opinion of the Bombay Chamber of Commerce.

Does that present the view of every merchant in Bombay?—I have not cross-examined every merchant. I am only representing the Bombay Chamber of Commerce.

Do you say that as a responsible representative of the Chamber that that is the view of the Association?—Yes.

Hon. Sir A. Froom: Your Chamber proposes an additional two annas excise on petrol for the Central Fund?—Yes.

And you also agree that there might be another 2 annas excise for Provincial fund?—Is it your idea that it should replace the existing provincial taxation? We did not put up very much the Provincial point of view because the view of the Bombay Chamber of Commerce was and is the larger one that instead of dealing with the matter as purely Provincial it should begin with the Central Body for Funds.

Would you subscribe to the original idea of the Bombay Government that there should be an increased 4 annas in the excise to go into a Central Fund?—You asked the question before. That is most difficult to answer whether we would agree to 2 or 3 or 4 annas until we had some definite idea as to what roads are necessary, what length and what the cost would be. And that is one of the difficulties we have had in trying to lay before the sub-committee nor have we now before this committee to-day, any basis for the increased taxation which the motorist is prepared to pay within reasonable limits. We have had no figures nor can we get figures. We only realise that it has to be paid for some way.

Chairman: How much do you think the motorist can bear in addition to his present taxation in Bombay apart from other question?—It is a difficult thing to say to what the

motorist would agree. *Mr. Miller:* He is already paying 4 as. to the Municipality and in addition to that, I think, he can pay 4 as.

Hon. Sir A. Froom: You think that the motorists likely to pay for the development of roads an additional 4 as. and still get on the existing Municipal taxation:—*Mr. Miller:* I think there should be some relief in the Municipal taxation. *Sir Joseph Kay:* My personal view is, if he can get improved roads his cost of maintenance would be less and he can to that extent bear additional taxation. Personally, I would be prepared to pay more.

Chairman: If the Municipal taxation and the police fee remain, how much would you pay?—If you want a general reply, the motorist could be prepared to pay 2 or 3 as. per gallon.

Hon. Sir A. Froom: Would you prefer the Municipal taxation wiped out and have a Provincial taxation?—I would prefer it if the loss in revenue to the Municipality is made good from the Central Fund.

Then the subscription to the Central Fund should be much more than 2 or 3 as. I do not think that will leave anything for road improvement.—As I said previously if you are going to make a move in road development and if you are going to rely on the 2 as. excise on a gallon of petrol, my view is, it would be an infinitesimal amount for the purpose. 60 lakhs will not help you at all.

Would you not get a small amount of capital?—Yes; but that should be used to pay interest on loans and help in forming a sinking fund.

Assuming that that was agreed generally would you subscribe to it?—I do not know what the revenue would be as I have not got figures with me.

Chairman: Two annas tax would involve an ordinary man having a car in Bombay a payment of something like Rs. 40 or Rs. 50 a year.

Hon. Sir G. Corbett: Mr. Clayton worked out the figures showing that a 3 annas tax on petrol would give Bombay about Rs. 3,60,000 and the present taxation was something over Rs. 6 lakhs so that to get an equivalent amount of present taxation you have to impose a tax of 6 annas per gallon without any consideration of a further tax for the purposes of road development ?—That is really coming back to the first question. My reply to this is that I do not think that the Bombay motorists would object to paying 2 annas per gallon including this present taxation.

Chairman: If it should take the form of a 6 annas or 8 annas per gallon don't you think that it will be felt by the motorist every time that he goes to the pump ?—I should not think so.

The Hon'ble Sir Arthur Froom: The man living in the mofussil does not pay any tax for his motor but this will not be the case now ?—Yes. You will get an increased revenue that way.

As the roads develop and the motor traffic increases your revenue will also be expanding correspondingly ?—I think this is the experience in the other countries and Mr. Miller reminds me that there will be no cost incurred in collecting the tax.

Hon. Sardar Shivdeo Singh Uberoi: You state on page 2 of your statement that there has been no development in the past three years. May I know what is it due to ?—I should say we are very short of money in the Bombay Presidency and we have no expanding sources of revenue.

May I know the arrangement of the roads in your Presidency ? Whether all the roads are kept by the Provincial Government or by the local boards such as district broads in the other provinces ?—I am afraid I am not in a position to go into details.

But you are sure of this that on account of the shortness of funds, the Bombay Government has not been able to make any development in the roads or is there any other reason ?—That is my view.

And do you think that there is room for the extension of roads in the presidency ?—Tremendous room, I think.

New roads should be improved where they do not exist now and kachha roads converted into metalled roads ?—I think the present roads need improvement. I am only speaking as a layman because I am not an expert. Our present roads are not suitable for the present day traffic. They were not constructed for that purpose.

Has there been no demand from the side of the public to the Government to improve the condition of the roads ?—I think the Government are alive to the importance of improving the roads, but they have not got enough money to spend on them.

As regards your idea of increasing the tax on petrol, may I know if there is any Provincial tax on motor car in the presidency just as it is in the Punjab or it only the Municipal tax ?—No provincial taxation.

What would be your opinion—whether this increased tax from petrol should be imposed where there is already a Provincial tax on motor cars ? Would you recommend that ? —My reply to that is similar to that which I have given to Sir Arthur Froom, that I would make up that loss of revenue from the Central fund.

Don't you think that in the provinces where there is a provincial tax on motor cars, an increase in the tax on petrol would be a sort of double tax for the people of that province and will it not be a hardship on the population of that province ?—It may be an extra tax but if they are getting better roads, the cost of the maintenance and the wear and tear of their cars is less.

I should like to know if there is much traffic by motor in the presidency ?—A lot, and between the outlying districts it has developed tremendously.

Passenger traffic or goods traffic also ?—Both. I think at the moment the passenger traffic has developed more than the goods traffic.

Hon. Mr. M. Suhrawardy: What is the average taxable capacity of the motors in your province ?—I wish I could reply to you, sir, not only regarding motors but also in regard to other things. I am sorry I cannot give you an answer.

Mr. Mohd. Anwarul Azim ; On page 3 of the Bombay Chamber's answers to the questionnaire you recommend the preparation of a co-ordinated road programme for the whole of India and the laying down of a definite policy in regard to the construction and maintenance of roads. With that end in view what sort of co-ordination would you suggest between the Government of India and the Indian States ?—This is a very important question. Co-ordination means this that everybody would have as years go by a certain experience as to certain types or roads for certain traffic. Now, I think everybody knows that the construction of roads during the last few years has become a scientific matter and every Province or State would have to keep its road expert to build its roads. He must have certain statistics and information which may be suited to the particular Province or State but may not be suited to the other, probably due to the peculiar condition of the subsoil or something peculiar in the climate which affects his roads or the question of traffic on his roads. If you had a Central body you could get all the information together—information which must have been collected and which must at present exist, say in the Public Works Department of the Province— that combined with modern experience would give you co-ordination. Speaking of co-ordination from this point of view I think the Central Road Board would be in a position to give the best advice on the technicalities of road construction.

On what basis would you allocate the Central fund ?—I think generally on petrol consumption but I would not bind anybody to that because I think every Province in these early days would have to state its own requirements and submit schemes.

Chairman : Would you agree to that if a formula could be worked out suitable to all provinces ?—I have not heard of such a formula.

Several have been suggested—according to the petrol consumption, areas, population, road expenditure, etc.—I don't think any of these would be suited to all the Provinces.

How would you suggest a way out of the difficulty ?—I think you should take a broad view of the whole matter.

Would you act on the principle that Bombay should pay for the whole of India—of course to a certain limit ?—I don't think your Central Board would allow it.

Or that India should pay for the whole of Bombay ?—That I would not mind.

Mr. Mohd. Anwarul Azim : On page 2 of your replies to the questionnaire you speak of the Provincial Road Board. Do you think that the District Boards should also have some representatives on this Board ?—I won't mind that. Make it as representative as you can.

Mr. Muh. Ismail Khan : You think that the Central Board should have control of the Provincial roads. Some of them have to pass through the Indian States. How could the Central Board exercise any control over them ?—It can be done by agreement with the States.

But you would assign full control to the Central Board ?—I think it could be got over ; if a State wanted to have full control of the road passing through its territory arrangements could be made with the State for through-vehicles passing through its roads and for getting certain rights of transport.

You do not know whether the States will agree ?—I do not know.

What makes you apprehend that the Provincial Governments will not look after their portions of trunk or through roads ?—I have no reason for apprehending that they would not. But there is always a fear that you may not get a good link in your roads between provinces which are necessary for through roads.

Even now there are trunk roads ?—Yes.

And they are practically in the same conditions in the different provinces ? Can you point out to me any instance where the roads are better in one province than in another ? I think so ; I understand the Punjab road is kept better than the United Provinces portion.

You say there has been no development of roads for the past three years; I suppose you mean motor roads ; or do you also mean district board bullock cart roads ?—I am only giving the returns we have got from the official statistics in Bombay.

I want to know whether it refers to metalled and unmetalled ?—Both.

Mr. E. F. Sykes: You said that the result of an additional 2 annas excise in developing roads would be infinitesimal. Could you hazard a guess as to what would be substantial ?—No.

You think that a constitution like that of the Central Cotton Committee would be rather suitable for the Central Road Board ?—I put that in as being one of the most successful central committees which India has had for some time.

Your chamber recommends a committee that is practically entirely official ?—Yes.

The excellence of the Cotton Committee is that it represents cotton growers and cotton traders and cotton consumers ?—The Constitution of the two should be entirely different since in the case of the Cotton Committee the levy or cess being paid by the trade, whereas in the Road Board it becomes a public matter.

Chairman :—How is the cess levied in the case of the Cotton Committee ?—The cess is levied by the Government of India and is paid by all cotton consumed in mills and by cotton exported so that there you have really the trade paying for it ; but when you come to the Road Board which we have in mind we coming to an entirely different issue ; it is purely a public matter and consequently your constitution and personnel would have to be different. I did not

submit, nor do I submit now that we should take the constitution of the Cotton Committee as being entirely suitable for the central Road Board.

You do not consider that a levy on a bale of cotton is in any way equal to a levy on a gallon of petrol ?—No.

Do you not think that in a matter like this, it would be advisable to have some representation of the road makers and the road users ? Yes ; I would not mind that a bit.

And of the people who were directly responsible for the finance ?—I would not mind it.

If we are going to have users and makers of roads also, we should probably have a very large committee ?—We would have no objection to that.

Would you like the Central Committee to work through sub-committees of manageable size as in the case of the Cotton Committee ?—Yes ; and of course you have got to have the co-ordination of railways.

You think your chamber would not mind if we devise a constitution which was much larger than this and included these other elements ?—Not a bit ; we only put this as a basis for discussion.

Raja Ghazanfar Ali Khan : You suggest that the central board should have some controlling powers ?—Yes.

And also some money at its disposal ? Yes.

If the Central Board has got no powers of control and does not deal with money, would you still favour this increase of duty on petrol by two annas ?—

Chairman ; Supposing the money was automatically collected by a central department and distributed automatically *pro rata* and there did not exist an entity like the central board, would you still favour an increase in the petrol excise by two annas ?—That I take it would be just simply putting on increased taxation and giving it to the provinces after earmarking it for road development ?

Just so.—How would you suggest it would be allocated ?

On some basis like petrol consumption.

Raja Ghazanfar Ali Khan : You say on page 2 here " But should the Central Board be merely advisory, this Chamber might have to change its view as regards taxation."—I said that because we had not got in mind, nor do we have now, any purely provincial development of roads. If it is only going to be purely Provincial, leave it as it is under the minister in the provinces that have ample funds and can go on with road development. We have viewed and do view this road development in India as a much bigger issue than merely provincial.

Chairman : May I take it that the existence of a central board with controlling powers is of the essence of your suggestion ?—Yes.

Raja Ghazanfar Ali Khan : Your proposal is that these inter-provincial roads should be under the control of the central board ?—Yes.

And the money raised from this 2 annas tax on petrol should be spent on the maintenance and construction of those roads by the central board ?—I do not say that the money should be actually spent ; I say it should have funds to look after these through roads, maintaining them and keeping them in good order and extending them if necessary.

But the central board will be the agency for the construction and maintenance of these through roads ?—Yes.

And the money for that will come out of this 2 annas on petrol ?—There again I have to say that the principle is the same whether you are going to spend the whole or part of the income ; the principle does not change one bit, whether you spend 20 out of the 60 lakhs you will get or the whole of the 60 lakhs or even more.

I may take it then that if there is no central board with controlling powers, your chamber does not favour the proposal to levy an additional 2 annas on petrol ? No, we do not because we have not viewed this as a purely provincial matter.

Hon. Sir A. Froom: It is a point that your Chamber considers that if there is a central fund created collected from the taxpayer, there should be some central body that in a way might be looked upon as trustees of the taxpayer or something like that who would see that the money which is distributed is spent on roads ?—Is that the idea ?—Just so ; that is quite true.

Chairman : If that was your idea that could be performed by some authority under the central government. Why do you want a board ?—Because we feel that there has been no improvement in our road construction for one thing and for another the roads are not laid out scientifically ; we want this all-India body who will have experts behind it to advise the central government and to advise the provincial governments.

It is not therefore correct to say that you want the central body to act as a trustee ; you want it also as a controlling, co-ordinating and distributing body ?—Yes ; I have said so.

Hon. Sir A. Froom : I mean that it should be one of its functions.

Chairman : Its more important functions are to supervise, control and co-ordinate ?—Yes ; we do not want to interfere with provincial powers ; we quite realise that in certain provinces you have had tremendous road development ; others are backward ; they have not got money to spend ; my own province is one of them and we feel that with this bigger scheme as we shall get a start on general road development throughout the country.

Raja Ghazanfar Ali Khan : Supposing there is a two annas duty to replace provincial and local taxation, then I quite agree that petrol consumption is the only sound basis for d stribution because the local bodies must be compensated ; but if they are allowed to maintain their local taxation as at present and there is an extra two annas on petrol do you think that petrol consumption is a sound basis for distribution ?—I think I have already replied to that.

(*Chairman :* He says he has no objection to any formula.)

If a motorist with average means in Bombay was to pay Rs. 1-12 per gallon for his petrol, would you think that it was a hardship ?—My reply to that is that all these things are consequent upon what you are going to give him.

Supposing you gave him very good roads, would you still like him to pay 1-12 per gallon ?—I would not.

A man at Bombay is paying Rs. 1-0-6 per gallon, and by increasing this duty he will only pay Rs. 1-3-0 if it is raised by 3 annas or Rs. 1-2-6 if the duty is increased by 2 annas, whereas in the Punjab a motorist will have to pay Rs. 1-12-0. —But in Bombay he pays about Rs. 100 to the municipality.

In the Punjab too the motorist pays to the Government of Punjab a licensing fee.

My point is that a man in Lahore has to pay Rs. 1-12-0 while a man in Bombay has to pay only Rs. 1-2-6 or Rs. 1-3-6. Why should there be so much difference. Don't you think it is a hardship ?—I cannot say so, Sir. I think your economic conditions are probably different from those prevailing in Bombay.

Don't you think it will be in the interests of the agriculturists if motor traffic were encouraged enormously ?—We certainly think so, and that is one reason why we say that we want better roads in this country for encouraging the motor traffic, which is increasing every day. There are tremendous openings for the development of motor traffic and that development must come, but for that you must have improved roads to cope with your increasing traffic.

Now, I want to know your personal opinion whether you don't consider that the price of petrol which is about Rs. 1-8-0 or Rs. 1-9-0 per gallon is somewhat high ?—I am only human, and I would like that the price not only of petrol but of all commodities should go down.

Will it surprise you to hear that the petrol price at the place where it is produced is Rs. 1-9-0 whereas the price of the same article in Bombay is Re. 1-9-0 per gallon ?—There must be a reason for it. I would not be surprised to hear it at all because conditions in the cities differ very widely.

Are you aware of any reasons ?—No, but as a commercial man I think there must be some reasons for it.

Chairman · The Raja Saheb's contention is that petrol is actually produced at a place called Attock near Rawalpindi and there it is sold at Rs. 1-9-0 per gallon, whereas the price of the same article in Bombay is Rs. 1-8-6. Why should there be so much disparity in price ?—I can't explain it, but there must be some reason for it.

So far as one can see, it seems to be a question of profiteering, is it not ?—I would not admit it, but when you investigate the matter thoroughly you will find that there must be some reasons for it.

Lala Lajpat Rai : You said that there are 70 or 80 firms in your Chamber of Commerce. Could you give me an approximate idea of the total membership of your Chamber.—I think we have about 200 members.

Your Chamber is interested in both the import and export trade or more interested in one than in the other?—It is interested in commerce generally ; it does not take any particular side. It is interested in commerce of all kinds. For instance, I have been chairman of the Mill Owners Association and I have been President of the Bombay Chamber of Commerce. We look after the commerce of Bombay.

You are interested in the development of import trade also, is it not ?—Yes. I am interested in commerce generally.

You are interested in the import of motors too ?—Yes.

And you believe that the extension of motor traffic will be very very beneficial to the interests of this country ? I think so.

And it will be very beneficial to the motor manufacturers too ?—I think so.

You said in your statement that as soon as the finances permit, you will have all import duties on motors and petrol spent on the development of roads. Don't you think it will be legitimate to expect that these import duties on motors should be used to encourage the manufacture of motors in this

country ?—I think the figures prove otherwise. The number of cars imported into Ceylon with a lower duty was much greater than the import of cars into India with a higher duty for a period of years.

That is not my point. What I want to know is, since motor transport is very important for the development of this country and since motor traffic is going to be encouraged by the development of the roads don't you think motor transport will be better encouraged if the manufacture of cars is encouraged in this country ?—That is certainly of different question. I think it would be better if the manufacture of motor cars were undertaken in this country.

Don't you think then it is the duty of the Government to encourage such manufactures which are necessary for the development of the country ?—I have no reason to think that the Government are not encouraging indigenous industries.

I am asking you whether you don't think that it is the duty of the Government to do so ?—I do think so.

In that case, don't you think that the import duty on any particular commodity should as far as possible be used in the manufacture of that commodity ?—I don't think so.

Either by means of subsidies or bounties ?—I don't think so.

The reduction of import duties on any particular commodity increases the consumption of that commodity, is it not ?—I was just explaining it in regard to the import of motor cars into Ceylon.

Now, with regard to your Chamber of Commerce your membership is in the representative capacity of the firms, is it not ?—Yes.

So Mr. Miller is there a member in his capacity as the representative of the Asiatic Petroleum Co. ?—Yes.

When he gives evidence as a member of the Chamber of Commerce, he does so as a representative of the Asiatic Petroleum Co., is it not ?—Not at all, because he comes to

you as a member of the Chamber of Commerce with a definite mandate.

But he is there as a member of the Asiatic Petroleum Co.?—No, I submit not. I am not trying to speak for Mr. Miller now. I am trying to speak now as the leader of the delegation of the Bombay Chamber of Commerce. If you want Mr. Miller to come before you as a representative of the Asiatic Petroleum Co. he will do so. But we have not appeared before you to-day as the heads of any particular firms nor have we come here to represent any firms.

Your Chamber of Commerce is constituted on the principle of firm membership, and not on an individual membership. So when you represent the views of the Chamber of Commerce you practically represent the views of those firms that are represented on your Chamber, don't you think so ?—Yes, I think you may take it like that, provided the representative of the firm has no individuality and no right to express his own views.

When you come in a representative capacity you practically represent the views of your firm ? I have come here as the representative of the Bombay Chamber of Commerce.

And the Bombay Chamber of Commerce represents so many firms ?—In representing your Chamber, you are representing the different firms by virtue of which you are members of the Chamber of Commerce ?—We are not representatives here of any firms; we merely represent the Bombay Chamber of Commerce.

You said that the duty on petrol should be used for the purpose of road development and that it should be placed in the hands of the Central Board and that the distribution of it should proceed on the basis of consumption by each province. Don't you think there will be any injustice in adopting that suggestion because petrol is sold in different provinces at different rates ?—It cannot be helped because the provinces are scattered in a vast country like India. We cannot have a uniform price in every province in ndia, whether for petrol or for anything else.

There cannot be any uniform principle for distribution too ?—As I have said earlier, these provincial schemes would have to be considered by the central body.

And therefore you won't have any provincial schemes decided by the Provincial Governments ?—I say again that wherever you want road development in a province, the matter should be considered by your Minister in conjunction with your local Provincial Board. You will then go to your Central Board with your scheme for consideration, and if your Central Board is properly constituted, I take it that a proper allocation would be made for the grant of funds for the particular road development in any province.

May I take it then that all new schemes of the Provincial Road Board should be sanctioned by the Central Board ?—Yes.

In that case you will again centralise this department; it has been decentralised now ?—No, Sir, we do not go so far as that. We do not want to take away the control out of the hands of your Ministers.

He has to submit the scheme; he has no final voice; he merely takes the initiative in making the proposal, but the fate of it rests in the hands of the Central Board. He is getting only the money which his province has contributed on the basis of consumption ?—

Chairman : It does involve a Provincial Government. I thought you admitted that you are not afraid of making this departure for the sake of higher efficiency ?—I am not prepared to go so far as my friend now says—that the whole control of the Board should be taken out of the hands of the Minister.

Lala Lajpat Rai : Would you go so far as to say that the Central Board should be in charge of the construction and maintenance of roads which are inter-provincial or would you leave it to the provincial departments ?—That would all depend on the magnitude of the work. I cannot reply to that off hand.

The central board if it is charged with the duty of sanctioning provincial schemes and constructing and maintaining roads will require a technical staff ?—It may require but I have not definitely thought out the subject.

Do you not think that it would be more economical and more conducive to the general development of all means of communication if all the functions were concentrated in one central department ?—I should not think so.

Why ?—Because of the experience in other countries.

Is there not a ministry of transport in Great Britain ? There is.

If the Railways become national property then the interests of the State in maintaining all three methods of communication are one and indivisible ?—I am afraid I am not competent to express an opinion on that.

Hon. Sir G. Corbett: You represent a large section of commerce in Bombay. Am I correct in taking that you consider that this general development of roads in India will be of benefit to commerce in Bombay ?—I think it would benefit everybody. It would benefit the agriculturist as much as the commercial man.

The commerce of Bombay would not be so interested in the matter unless it thought that this would be for the benefit of Bombay which represents the ingress and egress of a great deal of trade in India ?—Quite so.

You have already stated that an additional two annas or three annas over and above the local taxation would not be unreasonable ?—Yes.

From the point of view of the individual motorist does he get any benefit out of the roads outside the Bombay city ? Not at present because the roads are so bad.

We were told yesterday by a reliable witness that in his opinion 90 per cent. of the cars in Bombay never went out of Bombay. This would not be the case if the roads out of Bombay were better than they are ?—I think it would open up the adjoining districts.

Chairman: There are two roads going out of Bombay, one to Porbandar and the other to Kalyan *via* Thana and both are good?— There is not much motoring there. I was thinking of the Andheri road.

Hon. Sir G. Corbett: So you think that Bombay interests cannot be regarded as confined to Bombay city?—Take Nasik for instance. It is six miles from Nasik road. There is no means of communication.

Chairman: Is there not a tramway?—The tramway is not running.

Hon. Sir G. Corbett: The next question I want to discuss is the question of the Central Board and its powers and constitution. It is rather important because you have indicated that the support of the motor interests that you represent is somewhat conditional on the question whether the Central Board has some executive control over the expenditure of this two annas duty on petrol. I am sure you will appreciate the fact that the administration and ultimate responsibility for the roads of India must remain vested in the Government of the country. Neither the Government of India nor the provincial ministers can divest themselves of their responsibility for one of the important factors in the life of the country?—My idea was that the Board should be something like the Railway Board.

Therefore your proposal to have an exclusive fund drops to the ground. The Government of India Act provides that all this expenditure shall be submitted to the vote of the Assembly?—I quite realise the difficulty.

Chairman: I want to put the same thing to you in another way, Sir Joseph. You were a member of the Bombay Legislative Council. If this process of centralising goes on because the subject is of All-India application, there will be no end to it. To-day it will be the Railway Board, to-morrow it will be the Road Board. There is a cry that European education should be a central subject. If this process goes on, what will happen to the Provincial administration?—*Mr. Miller*: What we want is a co-ordinating scheme with power for the Local Government.

A proposal is that as the administration of the roads must be vested under the Government and as under the constitution it is now vested in the Minister in charge of roads, the proposals is that money should be left by central taxation (by a tax on petrol) to central sources of revenue, to be spent on roads to be earmarked for road development, and that will require the vote of the Assembly. It will presumably be voted in some form of grants on some formula by an annual vote which may be perpetuated for a period of years under some sort of a convention. When this grant is made, should it in your opinion be a block grant or should it be definitely allocated to some specific project within the province ?—*Sir Joseph Kay* : it is our view that it should be allocated for definite schemes.

What kind of schemes do you think this grant from central revenues should be earmarked for ? For roads required in the province which the Provincial Government could not afford to find money for a particular year ; those would of course be sent up to the central body, with a request that funds should be granted out of the general grant.

The provinces would submit their road programme to the central authority and the central authority perhaps would co-ordinate the road programme of the adjoining provinces with reference, *e.g.*, to the need for an inter-provincial bridge and so on and then a grant would be made to the province to spend on that programme as it could ?—That would meet your requirements ?—Yes.

So that what one has in mind is that the body which would approve these programmes or rather settle the co-ordination of these programmes would be a body of the representatives of the provinces, presumably the Provincial Ministers or their representatives sitting under the chairmanship of a Member of the Governor-General's Council, and as the Legislature was also involved because they were being committed to this grant under the convention, the addition of members of the Central Legislature as watch dogs of the Central taxpayer, so that some scheme of that sort for allocating funds would not induce you to withdraw your support to this two

anna tax on petrol ? Yes. What we do not like is Provincial Government saying " very well" we may get money from this Central Board and utilize the proportion of our general revenues which we spend on roads for some other purposes. That is what we want to avoid.

The difficulty is that Provincial Governments cannot earmark a particular fund for any particular expenditure.

Supposing the Central Government earmarked a grant to a Provincial Government and said that it must be utilised for road improvement or improvement of a particular programme then obviously it could not be spent for any other purpose because the Auditor-General would at once put in his objection,—I mean provided that we should secure by some sort of arrangement how to utilise the money within those limits ?—What we want is to supplement the provinces. We realize that certain provinces cannot undertake any further road developments because of their restricted income. Now this scheme provides that by extra taxation there is a certain money at the disposal of Provincial Governments.

Supposing you gave the money to the Central Government and the latter gave it to the Provincial Governments and said to them, " you must utilise it for road improvement " and left the internal programme to be adjusted by the Provincial Government itself, what objection would your Association have ?—It may not have the desired effect because it all depends on the Minister in charge.

Hon. Sir G. Corbett: But if the general programme of the provinces was approved by an inter-provincial conference of Ministers or an annual conference of Ministers under the chairmanship of the Member of the Governor-General's Council in charge of the Department concerned, and that members of the Legislature also were at the conference, and if that conference decided on certain programmes of main road development linked up together, then would you not require that the provinces should start on any particular part of the programme first, *i.e.*, they must be allowed to develop their programme within those limits in accordance with the most pressing local need. But it seems to me rather impracticable for a central body to dictate to a Provincial Government. which part of

that programme is the most necessary ?—Not from the central body but from a provincial body, from the province ; that is the idea underlying our scheme : this demand for roads must arise in the provinces ; then they go to the Central Board with their schemes.

With regard to the actual allocation of funds, I think there is a general feeling in the province that there should not be an annual disputation about how much a province is to have. Clearly it might lead to one province getting a little more than is desirable or fair merely because the Minister of that province happened to have a stronger personality and they are very emphatic in desiring to avoid this annual wrangle by means of some formula to be devised up to which each province could draw in carrying out its programme, and would there be any objection to that ?—I cannot think of a formula.

That is the system in the United States. They have a Federal Road Aid Act there, and the money available is divided amongst the different States according to a definite formula. That is the maximum up to which they can draw and within that maximum they can draw money for carrying out any scheme approved by the Federal Government. The formula there is, one-third is distributed according to population, one-third according to the area of the State, and one-third according to the length of roads in the State. Whatever the formula may be, would you be prepared to agree that it is desirable to try and work out some formula to automatically determine the shares of the different provinces ?—If it is possible, it is desirable.

The next question is the question of loans on which you and some other business bodies have suggested that loans should be borrowed on the security of this petrol tax. Would you consider that this is very good security, as there is no guarantee that the Act will not be repealed ? Do you think that that would be a satisfactory guarantee for such a loan, supposing war broke out and it became necessary to repeal this Act and divert the money to war purposes ? Do you not think that the revenues of India would be a better security and that the loans, therefore, should be borrowed by the provinces

according to the usual methods, and they should take into consideration in framing their loan programme the point that this money would accrue to them for a definite period and they can rely on this convention in framing their loan programme accordingly ?—They would know that this money would be coming in but the loan itself would be on the securities of India ?—They would count on it but not definitely rely on it. General revenues as security would be better.

You have pointed out that 60 lakhs is not an adequate sum for a large road development programme in India and that is all that the two annas on petrol will bring in, so that accepting that and accepting that this road development should be financed, the additional rate required by motor transport should be financed by taxation on motor transport. We have to consider extraordinary methods by which we can tax motor transport in such a way that it will be felt as little as possible and will not retard in any way the development of motor transport. Now the two annas tax on petrol could, it is suggested, be taken in addition to the four annas without any serious retardation of motor development or serious hindrance to the use of petrol, but there is a considerable difference of opinion as to whether it is desirable to go above that without bumping up against the law of diminishing returns. Petrol prices are higher upcountry, and there is a distinct danger, it is felt, that we may come up against the law of diminishing returns if we put up the price of petrol from Rs. 1-9 or 1-11 to 1-14. One is getting rather the danger point. Our past experience of the price of petrol being at that high figure shows that there is a distinct slackening down of consumption, so that it is rather desirable to supplement other methods of taxation of motor transport ?—I think we may reasonably expect, if you keep better roads, a bigger income than 60 lakhs, it would swell very rapidly.

At the same time do you think, borrowing Mr. Suhrawardy's question, that the taxable capacity of motor transport would have been reached thereby ? We were told yesterday that the utmost that motor cars could bear in India was 8 annas a gallon, that is, taxation of all kinds should not be more than 8 annas a gallon.

That is in Bombay where the roads are good, but the horse-power tax in the United Kingdom works out, reduced in terms of petrol consumption, at a shilling a gallon. Don't you think if you are prepared to make any special effort to improve the roads in India for motor purposes you ought to be prepared to pay for it?—You must remember that the shilling a gallon brings in far more revenue than Government require. I think there was a raid on the Road Fund last year.

That is only the unspent surplus. We cannot take that as any basis for judging the taxable capacity of motors.

Probably the taxing capacity in England has not been reached. It will probably pay a great deal more. The point is there is no suggestion here that we are going to bring in more than we require—There is no suggestion in England either.

We may later, we hope we will. You yourself have said that Rs. 60 lakhs is an infinitesimal amount. Can you suggest any other way of taxing motors. How would you get the money? (There was no answer from Sir J. Kay.)

Chairman: Have you considered the question?

Mr. Miller: Yes, we have, but I do not know if the Chamber of Commerce have considered it. For one thing we might tax tea for road purposes, because Assam want roads.

Hon. Sir G. Corbett: That is merely for Assam. As a matter of fact the Assam Government have from time to time suggested an export duty on tea for the purposes of road development. That will be a purely local development. Clearly this is going to affect very little the money available. It seems to me that the provinces have got to develop some sources of provincial taxation, for instance, vehicle taxation. Could I commend it to you to think it over for the purposes of your local Council, because it is a matter which will come back to Council to determine.

Mr. Miller: I think it is a duty of the Central Board. We have suggested that as the nucleus to form a board. You say that if you have a body, as you suggest, the final thing should be submitted to the Legislature; they would have to vote on it.

They would have to vote the money. If they turn it down, this money already having been specially allotted to roads, they could only turn it down, because the particular scheme of road development is not one which appeals to the Assembly.

They would have to refuse the demand for grant.—That would be the only reason. The money is already allotted to roads. It would only be refused because that particular scheme does not appeal to the Assembly.

There is no reason to suppose that the Assembly would break the convention ?—No. The only other point is this. There might be occasion when it would be necessary to interfere with the provincial idea when there is a most important thing involved in a general scheme which has been sanctioned, where there is a link, a bridge 10 miles away from the important town, where the scheme is being dealt with ; from a general idea affecting through communication the bridge would be the most important thing. But from the particular point of view of that town, they might want to develop the road nearest the town first. I think in a case of that sort it would be the duty of the Central Government to interfere and insist on the bridge, so that you could not make it a hard and fast rule. Speaking generally it would be accepted that they would have the last say ; but in a case of this sort where the linking up of India is important, the last word ought to be with the Central Government.

I take it that in any case there must be a reserve maintained for all-India purposes, so that the total amount available could not be devoted upon this formula ; reserve must always be maintained, and the question whether the reserve is maintained to cover bridges—which are of very little provincial importance, but of great all-India importance—is a matter to be considered.

(*The witnesses then withdrew.*)

DEFINITION OF TRADE TERMS.

Statement of the replies received by the Associated Chambers from various Chambers.

F. O. B. (NAMED EMBARKATION PORT).

A. *Must the Seller :*

1. Carry the goods to the named port at his own expense ?

Bengal.	—*Yes.*
Bombay.	—*Yes.*
Burma.	—*Yes (I).*
	Yes (E).
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

2. Load the goods on board the vessel and cover the expense of same ?

Bengal.	—*Yes.*
Bombay.	—*Yes.*
Burma.	—*Yes (I).*
	Yes (E).
Cocanada.	—..
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

(*a*) Are the costs of stowing borne by seller or buyer ?

Bengal.	—*Buyer bears the costs through the freight he pays.*
Bombay.	—*The costs are disbursed by the shipowner who recovers them in the rate of freight charged.*
Burma.	—*Seller (I).*
	Ship (E).

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Cocanada.	—*Buyers, in the freight.*
Karachi.	—*Buyer, as stowage is done by stevedores and costs covered by freight.*
Madras.	—*Are borne by the steamer.*
Northern India.	—*Seller.*
Punjab.	—*Seller.*

(*b*) Are harbour dues paid by seller or buyer ?

Bengal.	—*Seller pays harbour dues on goods.*
Bombay.	—*Dues other than those paid by the steamer are paid by the seller.*
Burma.	—*Seller* (*I*). *Wharfage and river dues are payable by seller.* (*E*).
Cocanada.	—*Buyers, in the freight.*
Karachi.	—*Buyers, as covered by freight.*
Madras.	—*Seller.*
Northern India.	—*Seller.*
Punjab.	—*Seller.*

(*c*) Are other ship's dues paid by seller or buyer ?

Bengal.	—*Neither seller nor buyer pays these.*
Bombay.	—*Same as* (*a*).
Burma.	—*Seller* (*I*). *No* (*E*).
Cocanada.	—*Buyers, in the freight.*
Karachi.	—*Buyers, as covered by freight.*
Madras.	—*Freight, is paid by buyers. It is understood that there are no other ship's charges.*
Northern India.	—*Seller.*
Punjab.	—*Seller* (*except freight*).

(*d*) Are export duties and other similar charges paid by seller or buyer ?

Bengal.	—*Seller.*
Bombay.	—*Seller.*
Burma.	—*Seller* (*I*). *Seller* (*E*).

Cocanada.	—*Seller.*
Karachi.	—*Seller.*
Madras.	—*Seller.*
Northern India .	—*Seller.*
Punjab.	—*Seller.*

3. Provide the usual Bill of Lading ?

Bengal.	—*Yes.*
Bombay.	—*Usual practice is for the seller to provide the Bill of Lading, unless stipulated to the contrary under the terms of sale.*
Burma.	—*No—only a mates receipt unless some other arrangement has been arrived at (I).* *Yes—unless contract states mates receipt (E).*
Cocanada.	—*Buyer.*
Karachi.	—*No.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

4. Be responsible for all loss and /or damage until the goods have been placed on board the vessel ?

Bengal.	—*It is usual for Calcutta contracts for F. O. B. sales to provide that responsibility is with the seller until the goods come within the port limits as defined by the Marine Insurance Association.*
Bombay.	—*Yes.*
Burma.	—*Yes (I).* *Yes—unless contract states craft risk to be covered by buyers (E).*
Cocanada.	—*Seller.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

B. *Must the Buyer :*

1. Charter ship or reserve space on board vessel ?

Bengal.	—*Yes.*
Bombay.	—*Yes.*
Burma.	—*Yes and advise seller (I).* *Yes (E).*
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*No, the seller reserves space on board the vessel.*
Northern India.	—*No.*
Punjab.	—*Not obligatory on the buyer but he has the option.*

2. Notify seller of date on which vessel will be ready so that seller may be in a position to load the goods within period provided for in contract ?

Bengal.	—*Yes.*
Bombay.	—*Yes.*
Burma.	—*Yes (I).* *Yes (E).*
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*No, seller is responsible.*
Northern India.	—*No.*
Punjab.	—*Yes.—If he exercises the above option.*

3. Be responsible for all loss and/or damage from time goods are placed upon vessel ?

Bengal.	—(*See answer to A 4 above.*)
Bombay.	—*Yes.*
Burma.	—*Yes (I).* *Yes (E).*
Cocanada.	—*Yes.*
Karachi.	—*Yes.—As between buyer and seller.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

4. Effect payment against documents (invoice and bill of lading) unless otherwise agreed ?

Bengal.	—*Yes, unless otherwise agreed.*
Bombay.	—*Yes.*
Burma.	—*Yes—against Mates Receipt, Bill of Lading and Invoice, if taken out by shippers* (*I*). *Yes* (*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

Further Rules applied to F. O. B. contracts by law or established custom ;

1. Can the seller, in the case of cash sales, prevent delivery of the goods to the buyer when they arrive, except on payment or production of receipt ?

Bengal.	—*No, the seller cannot prevent delivery, his remedy is to sue the buyer.*
Bombay.	—*Yes.*
Burma.	—*Yes.*—(*I*). *Yes.*—(*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

2. Can the seller, in case of non-payment or if payment is overdue, cancel the sale ?

Bengal.	—*No.*
Bombay.	—*Not prepared to express an opinion. Purely a question of law.*

Burma.	—*Each instance would we are of opinion require legal advice in the event of contracts being cancelled but terms of contract should decide the matter—(I). Yes.—Unless contract provides otherwise—(E).*
Cocanada.	—*No.*
Karachi.	—*Yes, with or without claim for differences and/or damages.*
Madras.	—*Yes, the seller can cancel the sale, but it is usually governed by a contract between the buyer and the seller.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

3. Has the seller the right, when goods have been bought on credit, to forbid delivery to the buyer if latter is bankrupt or has suspended his payments (stoppage *in transitu*) unless he has previously effected payment or furnished adequate securities ?

Bengal.	—*Yes,* (*stoppage* in transitu *being understood to refer to transit to the vessel*).
Bombay.	—*Yes, provided the shipping documents are in the name of the seller.*
Burma.	—*Yes—but here also legal advice should be sought—(I). This is a legal point—not a question of trade custom—(E).*
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

4. Are quality and quantity stipulated in the contract to be determined according to condition of goods when placed upon the vessel ?

Bengal.	—*Yes.*
Bombay.	—*Yes, unless otherwise stipulated in sale contract.*
Burma.	—*No—Buyers cannot inspect the goods until after arrival—(I).* *Yes.—Unless contract provides otherwise—(E).*
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*As regards quantity it is determined according to conditions of goods when placed upon the vessel.* *As regards quality, it is a matter of arrangement between buyer and seller.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

5. Does the period for making claims in respect to quality and quantity run only from date of arrival of goods ?

Bengal.	—*Yes, but it may be otherwise if the contract so provides.*
Bombay.	—*From date of shipment unless provided for in the contract.*
Burma.	—*From date of arrival at port of discharge—(I).* *Yes.—(E).*
Cocanada.	—*Yes.*
Karachi.	—*No fixed custom.*
Madras.	—*It is usually stated in contracts that no claim would be entertained after so many days of seller completing his part of his contract.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

6. Has the buyer the right, on presentation of the documents, to refuse payment or acceptance of a draft, if such mode of payment has been agreed upon, on the ground that the goods have not yet arrived or that he has not yet been able to inspect them, or even that the goods have been lost or damaged ?

Bengal.	—*No.*
Bombay.	—*No.*
Burma.	—*Certainly not, although I understand in native circles it is often done.—(I).* *No.—(E).*
Cocanada.	—*No.*
Karachi.	—*No.*
Madras.	—*The buyer has no right on presentation of documents to refuse payment or acceptance of a draft.*
Northern India.	—*No.*
Punjab.	—*No.*

A. Must the seller :

1. Carry goods to agreed destination and pay all charges ?

Bengal.	—*Yes.*
Bombay.	—*Yes, the term "Free delivered" is not quite clear to us but we assume it means "Warehouse to warehouse" our replies are based on this assumption.*
Burma.	*Yes.—(I).* *Inapplicable—(E).*
Cocanada.	—*Yes.*
Karachi.	—*Yes.*

Madras. —*Yes, the seller must carry goods to agreed destination.*
All charges after goods are over the ships side are payable by the buyer, unless there is a general average to pay in which case the buyer has general average charge.
Northern India. —*Yes.*
Punjab. —*Yes.*

2. Deliver goods or hold them at buyer's disposal at agreed destination, within time stipulated in contract ?

Bengal. —*Yes.*
Bombay. —*Yes.*
Burma. —*Yes.*—(*I*).
Inapplicable—(*E*).

Cocanada. —*Yes.*
Karachi. —*Yes.*
Madras. —*Yes, unless prevented by force majeure.*
Northern India. —*Yes.*
Punjab. —*Yes.*

3. Be responsible for loss and/or damage up to the time goods are delivered to buyer by the carrier ?

Bengal. —*Yes.*
Bombay. —*Yes, but regulated by terms of sale contract.*
Burma. —*Yes.*—(*I*).
Inapplicable—(*E*).
Cocanada. —*Yes.*
Karachi. —*Yes, as between buyer and seller.*
Madras. —*The seller is only responsible for loss or damage up to the point when goods are over the ships side or out of the railway train or motor vehicle.*
Northern India. —*Yes.*
Punjab. —*Yes.*

B. Must the Buyer :

1. Be responsible for loss and/or damage incurred thereafter ?

Bengal.	—*Yes.*
Bombay.	—*Yes, after the delivery at the point of destination stipulated in the contract.*
Burma.	—*Yes.*—(*I*). *Inapplicable*—(*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

2. Pay freight charges not paid by seller, to be deducted later from the amount of invoice ?

Bengal.	—*This is a matter for mutual arrangements.*
Bombay.	—*In practice yes, but a matter of arrangement between buyer and seller.*
Burma.	—*If necessary, yes*—(*I*). *Inapplicable*—(*E*).
Cocanada.	—*Only if agreed.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

3. Pay unloading charges ?

Bengal.	—*Yes.*
Bombay.	—*Yes.*
Burma.	—*Yes.*—(*I*). *Inapplicable*—(*E*).
Cocanada.	—*Yes.*
Karachi.	—*No, seller.*
Madras.	—*Yes.*
Northern India.	—*No.*
Punjab.	—*Governed by the terms of the contract.*

4. Pay all customs and/or excise duties ?

Bengal.	—*Yes.*
Bombay.	—*A matter of arrangement.*
Burma.	—*Yes.*—(*I*). *Inapplicable*—(*E*).
Cocanada.	—*Yes.*
Karachi.	—*No, seller.*
Madras.	—*Yes.*
Northern India.	—*No.*
Punjab.	—*Governed by the terms of the contract.*

C. *Further rules applied to "Free delivered (named destination point)" contracts by law or established custom :*

1. Are quality and quantity, stipulated in the contract, to be determined according to condition of goods on arrival ?

Bengal.	—*Yes.*
Bombay.	—*Varies according to nature of goods and terms of sale.*
Burma.	—*The usual procedure is arrival at destination and not port of shipment.*—(*I*). *Inapplicable*—(*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

2. Can the seller exact payment except against delivery of the goods ?

Bengal.	—*This must depend on the terms of sale.*
Bombay.	—*Same as C (I).*
Burma.	—*Payment can only be exacted on delivery of goods unless other terms have been arranged.*—(*I*). *Inapplicable*—(*E*).

Cocanada.	—*No.*
Karachi.	—*No.*
Madras.	—*Yes, against full set of documents, unless the contract stipulates otherwise.*
Northern India.	—*No.*
Punjab.	—*No.*

3. Has the seller the right to forbid delivery of goods to buyer if the latter is bankrupt or has suspended his payments (stoppage *in transitu*), unless he has previously effected payment or furnished adequate security ?

Bengal.	—*Yes.*
Bombay.	—*Yes.*
Burma.	—*If buyer is bankrupt goods paid for would go to liquidator. If unpaid remain property of seller—(I).* *Inapplicable—(E).*
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

F.O.R. (*Named Departure Point*)

or

F.O.T. (*Named Departure Point*).

A. *Must the seller :*

1. Secure goods truck ?
(freight car) ?

Bengal.	—*Yes.*
Bombay.	—*A matter of arrangement beforehand.*
Burma.	—*Yes.—(I).* *Inapplicable to (E).*
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

2. Load goods on truck within given time ?

Bengal.	—*Yes.*
Bombay.	—*Yes.*
Burma.	—*Yes.*—(*I*). *Inapplicable* (*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes, within the time stipulated in the contract.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

3. Be responsible for loss and/or damage up to time loading is completed ?

Bengal.	—*Yes.*
Bombay.	—*Yes.*
Burma.	—*Yes.*—(*I*). *Inapplicable* (*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

B. *Must the buyer :*

1. Be responsible for loss and/or damage after loading is completed ?

Bengal.	—*Yes.*
Bombay.	—*Yes.*
Burma.	—*Yes* (*I*). *Inapplicable* (*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes, as between buyer and seller.*
Mardas.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

2. Pay all transport charges from named point ?

Bengal.	—*Yes.*
Bombay.	—*Yes.*
Burma.	—*Yes.*—(*I*). *Inapplicable* (*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

3. Unless otherwise agreed, effect payment against invoice and waybill, if this document transfers the right of disposing of the goods to the buyer ?

Bengal.	—*Yes.*
Bombay.	—*Yes.*
Burma.	—*Yes.*—(*I*). *Inapplicable* (*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

C. *Further rules applied to "F. O. R. (named departure point)" contracts by law or established custom :*

1. The buyer not being obliged to inspect the goods before they are placed at his disposal at destination point, does the period of making claim in respect to quality and quantity run from the date of the arrival of the goods ?

Bengal.	—*Yes.*
Bombay.	—*A question of terms of contract.*
Burma.	—*Claims are usually deferred until arrival at final destination at place or port of discharge* (*I*). *Inapplicable* (*E*).
Cocanada.	—*Yes.*
Karachi.	—*No fixed custom.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

2. Must quality and quantity of goods as stipulated in contract be determined when loading on truck has been completed ?

Bengal.	—*This must depend on the terms of sale.*
Bombay.	—*Yes, unless otherwise agreed.*
Burma.	—*According to contract* (*I*). *Inapplicable* (*E*).
Cocanada.	—*Yes.*
Karachi.	—*No fixed custom.*
Madras.	—*Not unless it is so specially arranged in the contract.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

3. Can the seller when the goods have been bought on credit, prevent delivery to the buyer if latter is bankrupt or has suspended his payments (stoppage *in transitu*) except on payment or adequate security ?

Bengal.	—*Yes.*
Bombay.	—*Not prepared to express an opinion; question depends largely upon circumstances.*
Burma.	—*If buyer is bankrupt goods paid for would go to liquidator. If unpaid remain property of seller* (*I*). *Inapplicable* (*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

C. I. F. (Named Destination Point).

A. *Must the seller :*

1. Ship the goods at his own expense to agreed destination point ?

Bengal.	—*Yes.*
Bombay.	—*Yes.*
Burma.	—*Yes*—(*I*). *Yes*—(*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

2. Pay export duties and all similar charges at the port of embarkation and during the voyage ?

Bengal.	—*Yes.*
Bombay.	—*Yes.*
Burma.	—*Yes.*—(*I*). *Yes.—Dues on voyage would presumably be included in freight and therefore payable by seller*—(*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes, but charges during voyage only so far as included in the freight.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

3. Take out and pay all necessary and usual marine insurance ?

Bengal.	—*Yes.*
Bombay.	—*Yes.*
Burma.	—*Yes.*—(*I*). *Yes.*—(*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

4. Hand to buyer or his agent a clean bill of lading for agreed destination, a marine insurance policy or a negotiable insurance certificate and a certificate of origin if required by the customs regulations of receiving country ?

Bengal.	—*Yes.*
Bombay.	—*Yes.*
Burma.	—*Yes.*—(*I*). *Yes.*—(*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

5. Be responsible for loss and/or damage up to time goods are loaded on board vessel ?

Bengal.	—*Yes.*
Bombay.	—*Yes.*
Burma.	—*Yes.*—(*I*). *Yes.*—(*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes, as between buyer and seller.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

B. *Must the Buyer :*

1. Be responsible for loss and/or damage incurred after goods are loaded on vessel (buyer to make all claims on underwriter or underwriters) ?

Bengal.	—*Yes.*
Bombay.	—*Normally yes, but depend upon terms of contract.*
Burma.	—*Yes.*—(*I*). *Yes.*—(*E*).

Burma suggest adding (or ship owners).

Cocanada.	—*Yes.*
Karachi.	—*Yes, as between buyer and seller.*
Madras.	—*Responsibility rests either with the ship or the insurance company. The buyer should make all claims on underwriters.*
Northern India.	—*No.*
Punjab.	—*Yes.*

2. Take delivery of goods and pay unloading, lighterage and landing charges at port, in accordance with terms of bill of lading ?

Bengal.	—*Yes, unless otherwise provided in the contract.*
Bombay.	—*Yes.*
Burma.	—*Yes.*—(*I*). *Yes.*—(*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

3. Pay all foreign import taxes, customs duties and wharfage charges if any ?

Bengal.	—*Yes, unless otherwise provided in the contract.*
Bombay.	—*Yes.*
Burma.	—*Yes.*—(*I*). *Yes.*—(*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

4. Effect payment against bill of lading, insurance policy and invoice, unless otherwise agreed ?

Bengal.	—*Yes.*
Bombay.	—*Yes.*
Burma.	—*Yes.*—(*I*). *Yes.*—(*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

5. Pay freight not paid by seller to be deducted later from invoice, even if payment only due later ?

Bengal.	—*Yes, unless otherwise arranged.*
Bombay.	—*Yes.*
Burma.	—*Yes*—(*I*). *Yes*—(*E*).
Cocanada.	*No.*
Karachi.	—*Yes.*
Madras.	—*Yes.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

C. *Further rules applied to "C.I.F. (named destination point)" contracts by law or established custom :*

1. If the seller has failed to insure the goods :

(*a*) Is the buyer entitled to damages for loss incurred thereby ?

(*b*) Is the buyer entitled to take out insurance himself and deduct the cost thereof from the amount of the invoice ?

(*c*) Is the buyer entitled, in certain cases, to cancel the sale and claim damages ?

Bengal.	—(*a*), (*b*), (*c*) *Yes.*
Bombay.	—(*a*) *Yes.* (*b*) *Yes, as a protection but at his own risk.* (*c*) *No; unless it is specifically allowed for in the contract. The buyer would normally have his remedy at law.*

Burma.	—(*a*), (*b*), *Yes*—(*I*). *Yes*—(*E*). (*c*) *Legal point* (*I*). *No trade custom. This is a legal point* (*E*).
Cocanada.	—(*a*) (*b*) *Yes.* (*c*) *No.*
Karachi.	—(*a*), (*b*), (*c*) *Yes.*
Madras.	—(*a*), (*b*) *Yes.* (*c*) *Ordinary mere failure to insure would not* ipso facto *cancel the sale. But the point depends on the wording of contract between buyer and seller.*
Northern India.	—(*a*), (*b*), (*c*) *Yes.*
Punjab.	—(*a*), (*b*), (*c*) *Yes.*

2. Is the seller entitled to :

(*a*) In case of cash transactions, prevent the goods on arrival being delivered to buyer except for cash ?

(*b*) Cancel the sale and claim damages in case of non-payment or if payment is overdue ?

(*c*) Forbid delivery of goods bought on credit to the buyer if the latter is bankrupt or has suspended his paymeuts stoppage *in transitu* unless he has previously effected payment or furnished adequate security ?

Bengal.	—(*a*), (*b*), (*c*) *Yes.*
Bombay.	—(*a*), (*b*) *Yes.* (*c*) *Yes, provided the shipping documents are still under seller's control.*
Burma.	—(*a*) *Yes*—(*I*). *Yes*—(*E*). (*b*)—*Yes* (*I*). *Yes—unless contract provides otherwise* (*E*). (*c*) *If buyer is bankrupt goods paid for would go to liquidator, if unpaid remain property of seller* (*I*). *No trade custom. This is a legal point* (*E*).

Cocanada.	—(*a*) *Yes.* (*b*) *No.* (*c*) *Yes.*
Karachi.	—(*a*), (*b*), (*c*) *Yes.*
Madras.	—(*a*) *Yes.* (*b*) *Ordinarily can cancel after having the non-payment of the draft noted by a Notary Public.* (*c*) *Yes.*
Northern India.	—(*a*), (*b*), (*c*) *Yes.*
Punjab.	—(*a*), (*b*), (*c*) *Yes.*

3. The buyer not being bound to inspect the goods before their arrival at point of destination, does the period for making claims in respect to quality and quantity run only from the date of the arrival of the goods ?

Bengal.	—*Yes—unless otherwise provided in the contract.*
Bombay.	—*Yes.*
Burma.	—*Usually from date of arrival* (*I*). *Yes.*—(*E*).
Cocanada.	—*Yes.*
Karachi.	—*Yes.*
Madras.	—*Ordinarily the period would run from date of arrival of goods.*
Northern India.	—*Yes.*
Punjab.	—*Yes.*

4. Must quality and quantity is stipulated in the contract, be determined according to condition of goods when placed upon vessel ?

Bengal.	—*Yes.*
Bombay.	—*Usually not but depends upon terms of sale.*
Burma.	—*No, according to outturn at destination* (*I*). *Yes*—(*E*).
Cocanada.	—*No.*
Karachi.	—*No fixed custom.*

Madras. —*No, the condition of quality and the quantity of goods as stipulated in the contract must be determined on arrival.*
Northern India. —*Yes.*
Punjab. —*Yes.*

5. When goods are sold C.I.F. do the terms of the contract governing time of delivery refer to date of shipment and not to date of arrival ?

Bengal. —*Date of shipment.*
Bombay. —*Date of shipment.*
Burma. —*Date of shipment (B.L. date) (I). Date of shipment (E).*
Cocanada. —*Yes.*
Karachi. —*Terms of C. I. F. contracts governing time of performance imply shipment unless otherwise specially stipulated.*
Madras. —*Date of shipment is always understood unless the contract provides otherwise.*
Northern India. —*Yes.*
Punjab. —*Date of shipment.*

6. Has the buyer the right, on presentation of the documents, to refuse payment or acceptance of a draft, if such mode of payment has been agreed upon, on the grounds that the goods have not yet arrived or that he has not yet been able to inspect them or even that the goods have been lost and or damaged ?

Bengal. —*No.*
Bombay. —*No.*
Burma. —*Legal advice should be obtained on this point (I). No—(E).*
Cocanada. —*No.*
Karachi. —*No.*
Madras. —*No.*
Northern India. —*No.*
Punjab. —*No.*

THE GOLD STANDARD AND RESERVE BANK OF INDIA BILL.

THE FIRST BILL AS AMENDED BY THE JOINT COMMITTEE.

(Words printed in italics indicate the amendments suggested by the Committee.)

A Bill to establish a gold standard for British India, and constitute a Reserve Bank of India.

WHEREAS it is expedient to provide for the establishment of a gold standard for British India to constitute a Reserve Bank of India to control the working of that standard and regulate the issue of bank notes and the keeping of reserves with a view to securing stability in the monetary system of British India; and generally to make provisions for matters incidental thereto; It is hereby enacted as follows:—

CHAPTER I.

Preliminary.

Short title, extent, commencement and duration.

1. (*1*) This Act may be called the Gold Standard and Reserve Bank of India Act, 1927.

(*2*) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(*3*) This section shall come into force at once, and the remaining provisions of this Act shall come into force on such date or dates, not later than the 1st day of *July*, 1929, as the Governor-General in Council may, by notification in the Gazette of India, appoint.

(*4*) Chapter III shall be in force for a period of twenty-five years, and its operation may thereafter be extended for such further period or periods as the Governor-General in Council may, by notification in the Gazette of India, direct.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "the Bank" means the Reserve Bank of India constituted by this Act;

(*b*) " the Banking Department " means and includes all departments of the Bank other than the Issue Department ;

(*c*) " bank rate " means the rate published by the Bank under Section *41* ;

(*d*) " the Board " means the Board of Directors constituted in accordance with Section *8* ;

(*e*) " bank note " means *paper money issued by a bank;*

(*f*) " gold standard country " means any country other than British India, from which any person is at liberty to export gold and in which any person may obtain gold on demand from the principal currency authority on payment of the equivalent thereof, as prescribed by law, in legal tender currency ;

(*g*) " Issue Department " means that department of the Bank which is charged by Section *17* with the conduct and management of the note issue ;

(*h*) " *provincial co-operative bank* " *means any society or company registered or deemed to be registered under the Co-operative Societies Act, 1912, or registered under the Indian Companies Act, 1913, whose sole business and object is the financing of those societies in a province which are registered societies as defined in the Co-operative Societies Act, 1912 ;*

II of 1912.
VII of 1913.
II of 1912.

(*i*) " the Reserve " means the assets of the Issue Department as specified in Section *25* ;

(*j*) " the Reserve Fund " means the Reserve Fund referred to in Section *40* ;

(*k*) " rupee coin " means silver rupees which are legal tender under the provisions of the Indian Coinage Act, 1906 ; and

III of 1906

(*l*) " scheduled bank " means a bank *included* in the First Schedule.

CHAPTER II.

Incorporation, Capital, Management and Business.

Establishment and incorporation of the Reserve Bank of India.

Establishment and incorporation of Reserve Bank.

3. (*1*) A Bank to be called the Reserve Bank of India shall be constituted for the purpose of taking over the management of the currency from the Governor-General in Council and of carrying on the business of banking in accordance with the provisions of this Act.

(*2*) The Bank shall be a body corporate by the name of the Reserve Bank of India, having perpetual succession and a common seal, and shall by the said name sue and be sued.

Capital.

Capital of the Bank.

4. (*1*) *The original capital of the Bank shall be five crores of rupees which shall be subscribed by the Governor-General in Council.*

(*2*) *The capital of the Bank may, with the previous sanction of the Governor-General in Council, be increased or decreased in such manner and to such extent as the Board thinks necessary; and any such increase of capital shall be subscribed by the Governor-General in Council.*

Head Office, Branches and Agencies.

Branches and agencies.

5. The Head Office of the Bank shall be established in Bombay, and the Bank shall have branches in Calcutta, Madras, *Rangoon* and London, and may establish branches or agencies in any other places in India or, *with the previous sanction of the Governor-General in Council*, elsewhere.

Management of the Bank.

Management.

6. The general superintendence of the affairs and business of the Bank shall be entrusted to a Board of Directors which may exercise all powers and do all such acts and things as may be exercised or done by the Bank *under this Act.*

7. Save as expressly provided in this Act, no person may be a Director who—

Certain persons disqualified for directorships.

(*a*) is an officer of Government, or

II of 1915. (*b*) is a Director of any other bank *not being a registered society as defined in the Co-operative Societies Act,* 1912, or

(*c*) is an officer or employee of any bank, or

(*d*) *is not or has not at some time been actively engaged in agriculture, commerce, finance or industry.*

Explanation.—For the purposes of clause (d), a person who is or has been a director of any company as defined in clause (2) of section 2 of the Indian Companies Act, VII of 1913, or of a corporation or company incorporated by or under any law for the time being in force in any place outside British India shall be deemed to be or to have been actively engaged in commerce, finance or industry.

8. (*1*) The Board shall consist of the following Directors, namely:—

Composition of Board.

(*a*) a Governor and a Deputy Governor, *of whom one shall be an Indian and* who shall be appointed by the Governor-General in Council for a period of five years and shall devote their whole time to the affairs of the Bank, and shall receive such salaries and allowances respectively as may be determined by the Board:

Provided that the salaries and allowances of the first Governor and Deputy Governor shall be such as may be fixed by the Governor-General in Council;

(*b*) *two Directors, who shall be Indians, nominated by the Governor-General in Council;*

(*c*) *four Directors, of whom two shall be elected by the Associated Chambers of Commerce and two shall be elected by the Federation of the Indian Chambers of Commerce;*

(*d*) *one Director to be elected by the provincial co-operative banks;*

(*e*) *three Directors to be elected by the elected members of the Indian Legislature, of whom one shall be elected to represent the interests of commerce and industry;*

(*f*) *three Directors to be elected by the elected members of the Legislatures of the Governor's provinces, of whom two shall be elected to represent the interests of agriculture and one to represent the interests of commerce and industry;*

(*g*) *an officer of the Government appointed by the Governor-General in Council.*

(*2*) *Before appointing any Governor or Deputy Governor other than the first, the Governor-General in Council shall consider any recommendation made by the Board in that behalf.*

(*3*) *The Directors elected under clauses* (*c*) *and* (*d*) *of sub-section* (1) *shall hold office for a period of five years, and the Directors nominated or elected under clauses* (*b*), (*e*) *and* (*f*) *shall hold office for a period of three years, but any Director shall be eligible for re-nomination or re-election.*

(*4*) *The Director appointed under clause* (*g*) *of sub-section* (1) *may attend any meeting of the Board and take part in its deliberations, but shall not be entitled to vote on any question arising at any such meeting.*

(*5*) *Any Director nominated or elected to fill a casual vacancy shall hold office only for the unexpired portion of the term of office of his predecessor, but shall be eligible for re-nomination or re-election.*

(*6*) *All elections under this section shall be according to the principle of proportional representation by means of the single transferable vote, and shall be held in accordance with regulations made by the Governor-General in Council and published in the Gazette of India.*

(*7*) *Regulations made under sub-section* (6) *may provide for all matters for which provision is, in the opinion of the Governor-General in Council, necessary or expedient for the*

proper conduct of elections or for the final decision of doubts or disputes regarding the qualifications of any candidate for election or regarding the validity of elections.

Removal of Governor, Deputy Governor or Director.

9. The Governor or Deputy Governor or any Director *other than the Director* appointed under clause (*g*) of sub-section (1) of section 8, may be removed from office by the Governor-General in Council before the expiration of his period of office, if a resolution is passed in this behalf by the Board by a majority consisting of not less than *ten* Directors.

Meetings of Board.

10. Meetings of the Board shall be convened at *least* once in each month by the Governor. Meetings shall ordinarily be held in Bombay, but *at least three* meetings of the Board shall be held in Calcutta in *each year*.

Business of the Bank.

Business which the Bank may transact.

11. The Bank shall be authorised to carry on and transact the several kinds of business herein after specified, namely :—

(1) the accepting of money on deposit without interest from, and the collection of money for, *any* person ;

(2) (*a*) the purchase, sale and rediscount of bills of exchange and promissory notes, *drawn and* payable in India and arising out of *bona fide* commercial or trade transactions, bearing two or more good signatures, one of which shall be that of a *scheduled* bank, and maturing within ninety days from the date of such purchase or rediscount, *exclusive of days of grace ;*

(*b*) the purchase, sale and rediscount of bills of exchange and promissory notes, *drawn and payable in India and* bearing two or more good signatures, one of which shall be that of a *scheduled* bank *or a provincial co-operative bank, and* drawn or issued for the purpose of financing seasonal agricultural

operations or the marketing of crops, and maturing within six months from the date of such purchase or rediscount, *exclusive of days of grace:* provided that the *total* face value of bills or notes so purchased or rediscounted shall not at any time exceed one-*fourth* of the total face value of all bills and notes purchased or rediscounted by the Bank *up to that time:*

(*c*) the purchase, sale and rediscount of bills of exchange and promissory notes, *drawn and payable in India and* bearing the signature of a *scheduled* bank, and issued or drawn for the purpose of holding or trading in securities *of the Government of India or a Local Government,* and maturing within ninety days from the date of such purchase or rediscount, *exclusive of days of grace;*

(3) the purchase from and sale to *scheduled* banks and persons approved by the Board, in amounts of not less than the equivalent of one *lakh of* rupees, of the currencies of *such* gold standard countries *as may be specified in this behalf by the Governor-General in Council by notification in the Gazette of India,* and of bills of exchange (including treasury bills) drawn in or on any place in any such country, and maturing within ninety days from the date of such purchase, *exclusive of days of grace;* and the keeping of balances with banks in such countries;

(4) the making of loans and advances, *repayable on demand or on the expiry of* fixed periods not exceeding ninety days, against the security of—

(*a*) stocks, funds and securities (other than immoveable property) in which a trustee is authorised to invest trust money by any Act of Parliament or by any *law for the time being in force in British India;*

(*b*) gold coin *or* bullion, or documents of title to the same;

(*c*) such bills of exchange and promissory notes as are eligible for purchase or rediscount by the Bank : provided that *the total of the* loans and advances against such securities as are referred to in sub-clause (*b*) of clause (2) shall not at *any time* exceed one *fourth* of the total loans and advances made by the Bank *up to that time ;*

(*d*) such bills of exchange as are eligible for purchase by the Bank under clause (3) ;

(*e*) promissory notes of any *scheduled* bank *or a provincial co-operative bank*, supported by documents *evidencing* title to goods which have been transferred, assigned, hypothecated *or pledged* to any such bank as security for a cash credit granted for *bona fide* commercial or trade transactions, or for the purpose of financing seasonal agricultural operations or the marketing of crops ; provided that no loan or advance shall be made on the security of any promissory note such as is referred to in this sub-clause after the expiry of five years from the date on which this section comes into force ;

(5) the making of advances to the Governor-General in Council repayable in each case not later than three months after the close of the financial year in respect of which the advance has been made ;

(6) the issue of demand drafts and the making, issue and circulation of bank post bills made payable on its own branches ;

(7) the purchase and sale of securities, maturing within five years from the date of such purchase, of the Government of any gold standard country *specified in this behalf by the Governor-General in Council by notification in the Gazette of India ;*

(8) *the purchase and sale of securities of the Government of India of any maturity, or of a Local Government or of a local authority in British India maturing within ten years from the date of purchase : provided*

that the amount of such securities held at any time in the Banking Department shall be so regulated that—

(a) the total value of such securities shall not exceed the aggregate amount of the capital of the Bank, the Reserve Fund and two-fifths of the liabilities of the Banking Department in respect of deposits ;

(b) the value of such securities maturing after six months shall not exceed the aggregate amount of the capital of the Bank, the Reserve Fund and one-fifth of the liabilities of the Banking Department in respect of deposits ;

(c) the value of such securities maturing after one year shall not exceed the aggregate amount of the capital of the Bank, the Reserve Fund and one-tenth of the liabilities of the Banking Department in respect of deposits ; and

(d) the value of such securities maturing after ten years shall not exceed the aggregate amount of the capital of the Bank and the Reserve Fund ;

(9) the custody of monies, securities and other articles of value, and the collection of the proceeds, whether principal, interest or dividends, of any such securities ;

(10) the sale and realisation of all property, whether moveable or immoveable, which may in any way come into the possession of the Bank in satisfaction, or part satisfaction, of any of its claims ;

(11) the acting as agent for the Secretary of State in Council, the Governor-General in Council or any Local Government in the transaction of any of the following kinds of business, namely :—

(a) the purchase and sale of gold or silver ;

(b) the purchase, sale, transfer and custody of bills of exchange, securities or shares in any company ;

(*c*) the collection of the proceeds, whether principal, interest or dividends, of any securities or shares;

(*d*) the remittance of such proceeds, at the risk of the principal, by bills of exchange payable either in India or elsewhere;

(*e*) the management of public debt;

(12) the purchase and sale of gold coin and bullion;

(13) the opening of an account with, and the acting as agent or correspondent of, any other bank *which is the principal currency authority of a gold standard country under the law for the time being in force in that country or any of the Federal Reserve Banks in the United States of America;*

(14) *the borrowing of money for a period not exceeding one month for the purposes of the business of the Bank, and the giving of security for money so borrowed:*

Provided that the total amount of such borrowings shall not at any time exceed five crores of rupees or half the aggregate amount of the capital of the Bank and of the Reserve Fund for the time being whichever is greater.

Provided, further, that no money shall be borrowed under this clause from any person in British India other than a scheduled bank;

(15) the making and issue of bank notes subject to the provisions of this Act and

(16) generally, the doing of all such matters and things as may be incidental or subsidiary got the transaction of the various kinds of business hereinbefore specified.

Power of direct discount.

12. *When, in the opinion of not less than two-thirds of the Directors present at a meeting of the Board, it is necessary or expedient that action should be taken under this section in the interests of Indian trade or commerce or for the purpose of enabling the*

Bank to perform any of its functions under this Act, the Bank may, notwithstanding any limitation contained in sub-clauses (*a*) and (*b*) of clause (2) of section 11, purchase, sell or discount any bills of exchange or promissory notes *drawn and payable in India and* arising out of *bona fide* commercial or trade transactions, bearing two or more good signatures and maturing within ninety days from the date of such purchase or discount, *exclusive of days of grace.*

Business which the Bank may not transact.

13. Save as otherwise provided in sections 11 and 12, the Bank may not—

(1) engage in trade or otherwise have a direct interest in any commercial, industrial, or other undertaking except such interest as it may in any way acquire in the course of the satisfaction of any of its claims; provided that all such interests shall be disposed of at the earliest possible moment;

(2) *purchase* the shares of any other bank or of any company, or grant loans upon the security of any such shares;

(3) advance money on mortgage of, or otherwise on the security of, immoveable property or documents of title relating thereto, or become the owner of immoveable property, except so far as is necessary for its own business premises and residences for its officers and servants;

(4) made unsecured loans or advances;

(5) draw or accept bills payable otherwise than on demand;

(6) allow interest on deposits *or current accounts.*

CHAPTER III.

Central Banking Functions.

Relations of the Bank with the Secretary of State in Council, the Governor-General in Council and Local Government.

Obligation of Bank to transact Government business.

14. The Bank shall undertake to accept monies for account of the Secretary of State in Council and the Governor-General in Council *and such Local Government as may have the custody and management of their own provincial revenues*, and to make payments up to the amount standing to the credit of their accounts respectively, and to carry out their exchange, remittance and other banking operations, including the management of the *public* debt, on such conditions as may be agreed upon.

Bank to have the right to transact Government business.

15. (1) The Governor-General in Council *and such Local Governments as may have the custody and management of their own provincial revenues* shall undertake to entrust the Bank, on such conditions as may be agreed upon, with all *their* money, remittance, exchange and banking transactions in India and elsewhere and, in particular to deposit free of interest all *their* cash balances with the Bank:

Provided that nothing in this sub-section shall prevent the Governor-General in Council *or any Local Government* from carrying on money transactions at Government treasuries or sub-treasuries at places where the Bank has no branches or agencies, and the Governor-General in Council *and Local Governments* may hold at such treasuries and sub-treasuries such balances as *they* may require.

(2) The Governor-General in Council *and each Local Government* shall undertake to entrust the Bank, on such conditions as may be agreed upon, with the management of the *public* debt and with the issue of any new loans.

Note Issue.

Right to issue bank notes.

16. (1) The Bank shall have the sole right to issue bank notes in British India, and may, for a period of one year from the date on which this Chapter comes into force, issue currency notes of the Government of India supplied to it by

the Governor-General in Council, and the provisions of this Act applicable to bank notes shall, unless a contrary intention appears, apply to all currency notes of the Government of India issued either by the Governor-General in Council or by the Bank in like manner as if such currency notes were bank notes, and references in this Act to bank notes shall be construed accordingly.

(2) On and from the aforesaid date the Governor-General in Council shall not issue any currency notes or any other kind of paper money.

Issue Department.

17. (1) The issue of bank notes shall be conducted by the Bank in an Issue Department which shall be separated and kept wholly distinct from the Banking Department, and the assets of the Issue Department shall not be subject to any liability other than the liabilities of the Issue Department as hereinafter defined in section 26.

(2) The Issue Department shall not issue bank notes to the Banking Department or to any other person except in exchange for other bank notes or for such coin, bullion or securities as are permitted by this Act to form part of the Reserve.

Denominations of notes.

18. Bank notes shall be of the denominational values of *one-quarter mohur or* five rupees, *one-half mohur or* ten rupees, *one mohur or* twenty rupees, *two-and-a-half mohurs or* fifty rupees, *five mohurs or* a hundred rupees, *twenty-five mohurs or* hundred rupees, *five mohurs or* a thousand rupees, and *five hundred mohurs or* ten thousand rupees, and of such other denominational values, if any, as may be directed by the Governor-General in Council.

Form of bank notes.

19. The design, form and material of bank notes shall be such as may be approved by the Governor-General in Council.

20. (1) Subject to the provisions of sub-section (2), every bank note shall be legal tender at any place in British India in payment or an account for the amount expressed therein, and shall be guaranteed by the Governor-General in Council.

Legal tender character of notes.

(2) The Governor-General in Council may by notification in the *Gazette of India*, declare that, with effect from such date as may be specified in the notification, any series of bank notes of any denomination shall cease to be legal tender save at an office or agency of the Bank.

21. Any bank note re-issued from any office of the Bank shall be sterilized and disinfected before re-issue, and the Bank shall not re-issue bank notes which are torn, defaced or excessively soiled.

Re-issue of notes.

22. Notwithstanding anything contained in any enactments or rule of law to the contrary, no person shall of right be entitled to recover from the Bank the value of any lost, stolen, mutilated or imperfect bank note :

Recovery of notes lost, stolen, mutilated or imperfect.

Provided that the Bank may, with the previous sanction of the Governor-General in Council, prescribe the circumstances in, and the conditions and limitation subject to, which the value of such bank notes may be refunded as of grace.

Prohibition of issue of private bills or notes payable to bearer on demand.

23. No person in British India other than the Bank or as expressly authorised by this Act, the Governor-General in Council, shall draw, accept, make or issue any bill of exchange, hundi, promissory note or engagement for the payment of money payable to bearer on demand, or borrow, owe or take up any sum or sums of money on the bills, hundis or notes payable to bearer on demand of any such person :

Issue of demand bills and notes.

Provided that cheques or drafts payable to bearer on demand or otherwise may be drawn on *a person's account with* a banker, shroff or agent.

Penalty.

24. (1) Any person contravening the provisions of section 23 shall, on conviction by a Presidency Magistrate or a Magistrate of the first class, be punishable with a fine equal to the amount of the bill, hundi, note or engagement in respect whereof the offence is committed.

(2) No prosecution under this section shall be instituted except on complaint made by the Bank.

Assets of the Issue Department.

The Reserve.

25. (1) The Reserve shall consist of gold coin, gold bullion, gold securities, rupee coin and rupee securities to such aggregate amount as is not less than the total of the liabilities of the Issue Department as hereinafter defined.

(2) Of the total amount of the Reserve, not less than two-fifths shall consist of gold coin, gold bullion or gold securities :

Provided that the amount of gold coin and gold bullion shall not at any time be less than *thirty crores of* rupees in value and shall not be less than one-fifth of the total amount of the Reserve after the end of the fifth year, or than one-quarter of the total amount of the Reserve after the end of the tenth year, from the date on which this Chapter comes into force, *and that, after the end of the tenth year aforesaid, not more than one-half of the total amount of gold coin, gold bullion and gold securities shall at any time consist of gold securities.*

(3) The remainder of the Reserve shall be held in rupee coin, Government of India rupee securities of any maturity and such bills of exchange and promissory notes drawn and payable in British India as are eligible for purchase by the Bank under sub-clause (*a*) or sub-clause (*b*) of clause (2) of section 11 or under section 12 :

Provided that the amount held in rupee coin shall not exceed—

(*a*) during the three years after the date on which this Chapter comes into force, *ninety-five crores of* rupees.

(*b*) during the next three years, *seventy-five crores of* rupees,

(*c*) during the next four years, *sixty crores of* rupees, and

(*d*) *fifty crores of* rupees thereafter,

or one-tenth of the total amount of the Reserve, whichever amount is greater :

Provided, further, that the amount held in Government of India rupee securities shall not at any time exceed one-fourth of the total amount of the Reserve or five hundred million rupees, whichever amount is less.

(4) For the purposes of this section, gold coin (*other than sovereigns, half-sovereigns and mohurs*) and gold bullion shall be valued at 8·47512 grains of fine gold per rupee, *sovereigns, half-sovereigns and mohurs and* rupee coin shall be valued at *their face* value, and gold and rupee securities shall be valued at the market rate for the time being obtaining.

(5) Of the gold coin and gold bullion held in the Reserve not less than *seventeen-twentieths* shall be held in British India, and all gold coin and gold bullion forming part of the Reserve shall be held in the custody of the Bank or its agencies :

Provided that gold belonging to the Bank which is in any other bank or in any mint or in transit may be reckoned as part of the Reserve.

(6) For the purposes of this section, the gold securities which may be held as part of the Reserve shall be securities of any of the following kinds payable in the currency of any of *such* gold standard countries *as may be specified in this behalf by the Governor-General in Council by notification in the Gazette of India, namely :—*

(*a*) balances at the credit of the Issue Department with a bank which is the principal currency authority under the law for the time being in force of such country, *or with any of the Federal Reserve Banks in the United States of America ;*

(*b*) securities, maturing within five years, of the Government *of any part of His Majesty's dominions which is a gold standard country or of any other gold standard country specified in this behalf by the Governor-General in Council by notification in the Gazette of India :*

Provided that, for a period of two years from the date on which this Chapter comes into force,—

(*i*) any of such *last mentioned* securities may be securities maturing after five years, and the Bank may, at any time before the expiry of that period, dispose of such securities notwithstanding anything contained in section 11, and

(*ii*) *sterling securities of the Government of India may be held as part of the Reserve.*

Liabilities of the Issue Department.

Liabilities.

26. (1) The liabilities of the Issue Department shall be an amount equal to the total of the currency notes of the Government of India and bank notes for the time being in circulation and of an initial amount of *fifty crores of* rupees for the purpose of providing for rupee redemption, which last-mentioned amount shall be reduced by one rupee for every five rupees delivered to the Governor-General in Council under the provisions of section 28, and shall be increased by one rupee for every five rupees received from him under section 29 .

(2) For the purposes of this section, any currency note of the Government of India or bank note which has not been presented for payment within forty years from the 1st day of April following the date of its issue shall be deemed not to be in circulation, and the value thereof shall, notwithstanding anything contained in sub-section (2) of section 17, be

paid by the Issue Department to the Governor-General in Council or the Banking Department, as the case may be ; but any such note, if subsequently presented for payment shall be paid by the Banking Department, and any such payment in the case of a currency note of the Government of India shall be debited to the Governor-General in Council.

Initial Assets and Liabilities.

Transfer of assets of liabilities to the Bank.

27. On the date on which this Chapter comes into force the Issue Department shall take over from the Governor-General in Council the liability for all the currency notes of the Government of India for the time being in circulation, and the Governor-General in Council shall transfer to the Issue Department gold coin, gold bullion, gold securities, rupee coin and rupee securities to such aggregate amount as is equal to the total of the amount of the liability so transferred and of a sum of *fifty crores of* rupees. The coin, bullion and securities shall be transferred in such proportion as to comply with the requirements of section 25 :

Provided that the total amount of the gold coin, gold bullion and gold securities so transferred shall not be less than one-half of the whole amount transferred.

Supply of coin, and of different forms of legal tender currency.

Delivery to Government of surplus rupee coin.

28. The Bank may deliver to the Governor-General in Council all rupee coin held by it in excess of the amount which the Issue Department is permitted to hold as part of the Reserve under section 25, against payment of four rupees in bank notes, gold or gold securities for every five rupees so delivered.

Purchase of rupee coin.

29. When the amount of rupee coin for the time being held in the Reserve does not exceed two hundred and fifty millions, or one-tenth of the total amount of the Reserve, whichever is greater, the Bank may demand delivery of rupee coin from the Governor-General in Council, on payment of four rupees in bank notes, gold or gold securities for every five rupees so delivered.

30. The Governor-General in Council shall undertake not to re-issue any rupee coin delivered under section 28 nor to put into circulation any new rupees, except through the Bank and on the Bank's demand; and the Bank shall undertake not to dispose of rupee coin otherwise than for the purposes of circulation or by delivery to the Governor-General in Council under that section.

Obligation of Government and Bank in respect of rupee coin.

31. The Bank shall issue rupee coin on demand in exchange for currency notes of the Government of India, and shall issue currency notes or bank notes on demand in exchange for coin, *which is legal tender under the Indian Coinage Act*, 1906, and it shall, in exchange for currency notes or bank notes of five rupees or upwards, supply currency notes or bank notes of lower value or *mohurs or* rupees or other coins which are legal tender under the Indian Coinage Act, 1906, in such quantities as may in the opinion of the Bank, be required for circulation; and the Governor-General in Council shall, subject to the provisions of section 29, *and of sub-section* (1) *of section 3A of the Indian Coinage Act*, 1906 supply such *mohurs*, rupees or other coins to the Bank on demand. If the Governor-General in Council at any time fails to discharge this duty, the Bank shall be released from its obligations to supply such coins to the public.

Obligation to supply different forms of currency.

III of 1906.

III of 1906.

Obligation to sell gold and gold exchange.

32. (1) The provisions of this section shall have effect from such date, not later than the 1st day of July, 1931, as the Governor-General in Council may, by notification in the *Gazette of India*, appoint.

Sale of gold.

(2) The Bank shall sell gold bullion for delivery in Bombay to any person who makes a demand in that behalf at its office at Bombay, Calcutta, Madras *or Rangoon* and pays in legal tender currency the purchase price as determined under the provisions of this section:

Provided that no person shall be entitled to demand an amount of gold bullion containing less than 250 tolas of fine gold.

(3) The price of gold bullion for delivery in Bombay shall be twenty-one rupees, three annas and ten pies per tola of fine gold with an addition representing twice the normal cost per tola of transferring gold bullion in bulk from Bombay to *such place in a gold standard country as may be specified in this behalf by the Governor-General in Council by notification in the Gazette of India*, including interest on its value during transit:

Provided that no such addition shall be made when the rate at which the currency of the country in which the place *so specified* is situate can be purchased in Bombay for immediate delivery at that place is such that the equivalent of the price at which the principal currency authority of that country is bound by law to give gold in exchange for currency is less than twenty-one rupees, three annas and ten pies per tola of fine gold *by an amount equal to or greater than* the normal cost per tola of transferring gold bullion in bulk from the *specified* place *to Bombay*, including interest on its value during transit.

(4) The Governor-General in Council shall from time to time determine, in accordance with the provisions of subsection (3), the price at which the Bank shall sell gold bullion for delivery in Bombay, and shall notify the price so determined in the *Gazette of India*. Such notification shall be conclusive as between the Bank and any other person as to the price which the Bank shall be entitled to charge in respect of any sale of gold bullion.

Sale of gold exchange.

33. (1) The Bank shall sell, to any person who makes a demand in that behalf at its office at Bombay, Calcutta, Madras *or Rangoon* and pays the purchase price in legal tender currency, at a rate equivalent to twenty-one rupees, three annas and ten pies per tola of fine gold, the currency of such gold standard country as may be notified in this behalf by the Governor-General in Council in the *Gazette of India*, for immediate delivery in that country:

Provided that no person shall be entitled to demand an amount of currency of less value than that of 250 tolas of fine gold.

(2) For the purpose of determining the equivalent rate applicable to the sale of currency under this section, twenty-one rupees, three annas and ten pies shall be deemed to be equivalent to such sum in that currency as is required to purchase one tola of fine gold in that country at the rate at which the principal currency authority of that country is bound by law to give *currency* in exchange for *gold*, after deduction therefrom of an amount representing the normal cost per tola of transferring gold bullion in bulk from Bombay to that country, including interest on its value during transit.

(3) The Governor-General in Council shall from time to time determine the equivalent rate in accordance with the provisions of sub-section (2), and shall notify the rate so determined in the *Gazette of India*.

Obligation to buy gold.

Obligation of Bank to buy gold.

34. The Bank shall buy, from any person who makes a demand in that behalf at its office in Bombay, Calcutta, Madras *or Rangoon*, gold bullion for delivery in Bombay at the rate of twenty-one rupees, three annas and ten pies per tola of fine gold, if such gold is tendered in the form of bars containing not less than 250 tolas of fine gold:

Provided that the Bank shall be entitled to require such gold bullion to be melted, assayed *and refined*, by persons approved by the Bank, at the expense of the person tendering the bullion.

Suspension of Reserve requirements and tax on note issue.

Suspension of Reserve requirements.

35. (1) The Bank may, with the previous sanction of the Governor-General in Council, for periods not exceeding thirty days in the first instance, which may, with the like sanction, be extended from time to time by periods not exceeding fifteen days, hold in the Reserve gold coin, gold bullion or gold securities of less aggregate amount than that required by sub-section (2) of section 25 and, whilst the holding is so reduced, the proviso to that sub-section shall cease to be operative.

(2) In respect of any period during which the holding of gold coin, gold bullion and gold securities is reduced under sub-section (1), the Bank shall pay to the Governor-General in Council a tax upon the amount by which such holding is reduced below the minimum prescribed by sub-section (2) of section 25 ; such tax shall be payable at the bank rate for the time being in force with an addition of one per cent. per annum when such holding exceeds thirty-two and-a-half per cent. of the total amount of the Reserve and of a further one-and-a-half per cent. per annum in respect of every further decrease of two-and-a-half per cent. or part of such decrease :

Provided that the tax shall not in any event be payable at a rate less than six per cent. per annum.

Bank exempt from further note tax.

36. Save as provided by section 35, the Bank shall not be liable to the payment of any stamp duty or other duty or tax in respect of bank notes issued by it.

Duration of the privilege of note issue.

Powers of Government in respect of note issue and assets of the Bank in certain circumstances.

37. If at any time the Bank fails to comply with any provision of this Chapter or with any other provision of this Act, the Governor-General in Council may, by notification in the *Gazette of India*, declare that the Bank has forfeited the right of note issue, and shall thereupon take over the liabilities of the Issue Department, together with such portion of the assets of the Bank as is required to meet such liabilities, and thereafter the business of the Issue Department shall be carried on in the manner prescribed by this Act by such agency as the Governor-General in Council may determine.

Cash reserves to be maintained by banks.

Cash reserves of certain banks to be kept with the Bank.

38. (1) Every *scheduled bank shall maintain a balance with the Reserve Bank the amount of which shall at no time be less than* seven and one-half per cent. *of the daily average* of the demand, and two and one-half per cent. *of the daily average* of the time liabilities of such bank in India.

(2) *For the purpose of sub-section* (1), *the daily average of the amounts of the demand and time liabilities of each scheduled bank shall be computed in respect of each period ending on the fifteenth and on the last day of each month.*

(3) Every such bank shall send to the Governor-General in Council and to the Bank a monthly return signed by two responsible officers of such bank, showing—

(*a*) the amounts of its demand and time liabilities respectively in India,

(*b*) the total amount held in India in currency notes of the Government of India and bank notes,

(*c*) the amounts held in India in rupee coin and subsidiary coin respectively,

(*d*) the amounts of advances made and of bills discounted in India respectively, and

(*e*) the balance held at the Bank,

at the close of the month to which the return relates.

(4) Every such return shall be sent not later than fourteen days after the close of the month to which it relates, and shall state whether the bank has during that month maintained with the Reserve Bank the minimum balance required by sub-section (1).

(5) Any bank failing to comply with the provisions of sub-section (3) or sub-section (4) shall be liable, on application made by or on behalf of the Governor-General in Council to the principal Civil Court having jurisdiction in a place where an office of the bank is situated, to a penalty of one hundred rupees for each day during which the failure continues.

(6) When it appears from any such monthly return or from a report of the Board that any *scheduled* bank has failed to maintain the minimum balance required by sub-section (1), the Governor-General in Council may call for such further return, or make such inspection of the books and accounts of *that* bank, as may be necessary to ascertain the amount of the deficiency, *if any*, and the period during which it has continued; and *a* bank so in default shall be liable, on application

made by or on behalf of the Governor-General in Council to the principal Civil Court having jurisdiction in a place where an office of the bank is situated, to a penalty at a rate per annum which shall be three per cent. above the bank rate on the amount of the deficiency for each day during which the default has continued, and shall be raised to five per cent. above the bank rate after the first seven days of the deficiency

(7) *The Governor-General in Council shall, by notification in the "Gazette of India," direct the inclusion in the First Schedule of any company, not already so included which carries on the business of banking in British India and which—*

VII of 1913.

(*a*) *is a company as defined in clause* (2) *of section* 2 *of the Indian Companies Act*, 1913, *or a corporation or company incorporated by or under any law in force in any place outside British India, and*

(*b*) *has a paid-up capital and reserves of an aggregate value of not less than three lakhs of rupees ;*

and shall, by a like notification, direct the exclusion from that Schedule of any scheduled bank the aggregate value of whose paid-up capital and reserves at any time becomes less than three lakhs of rupees.

Agreement with the Imperial Bank of India.

39. The Bank shall enter into an agreement with the Imperial Bank of India which shall be subject to the approval of the Governor-General in Council and shall be expressed to come into force on the date on which this Chapter comes into force and to remain in force for twenty-five years, and shall further contain the provisions set forth in the Second Schedule.

Agreement with the Imperial Bank.

CHAPTER IV.

General Provisions.

Reserve Fund and Allocation of Surplus.

40. After making provision for bad and doubtful debts, depreciation in assets, contributions to staff and superannuation funds, and such other contingencies as are usually provided for by bankers,

Allocation of surplus.

one-half of the *net annual profits of the Bank* shall be allocated to a Reserve Fund, until such Reserve Fund is equal to *two-and-one-half crores of rupees*, and the remaining one-half shall be paid to the Governor-General in Council. Thereafter, until the Reserve Fund is equal to *five crores of rupees*, one-tenth of the *net annual profits* shall be allocated to the Reserve Fund, and the balance shall be paid to the Governor-General in Council. When the Reserve Fund is equal to *five crores of rupees, the whole of the net annual profits* shall be paid to the Governor-General in Council :

Provided that, until the Reserve Fund is equal to *five crores of rupees, fifty lakhs of* rupees of the *net annual profits*, or the whole of *such profits* if *they are* less than that amount, shall be allocated to the Reserve Fund :

Provided, further, that the Board may, with the sanction of the Governor-General in Council, if the Reserve Fund is equal to five crores of rupees, allocate a sum not exceeding one-twentieth of the net annual profits in any year to the repayment, in whole or in part, of any of its capital subscribed by the Governor-General in Council, in which case an amount equal to the amount of the capital so repaid shall be added to the Reserve Fund.

Bank rate.

Publication of bank rate.

41. The Bank shall make public from time to time the minimum rate at which it is prepared to buy or rediscount bills of exchange or other commeroial paper eligible for purchase under this Act.

Audit.

Auditors.

42. (1) *The auditors of the Bank shall not be less than two in number, shall be appointed annually by the Board, and shall receive such remuneration as the Board may determine.*

(2) *Any casual vacancy during a year in the office of any auditor shall be filled by the Board.*

Appointment of special auditors by Government.

43. Without prejudice to anything contained in section 42, the Governor-General in Council may at any time appoint such auditors as he thinks fit to examine and report upon the accounts of the Bank.

Powers and duties of auditors.

44. (1) Every auditor shall be supplied with a copy of the annual balance-sheet, and it shall be his duty to examine the same, together with the accounts and vouchers relating thereto; and every auditor shall have a list delivered to him of all books kept by the Bank, and shall at all reasonable times have access to the books, accounts and other documents of the Bank, and may, at the expense of the Bank if appointed by it or at the expense of the Governor-General in Council if appointed by him, employ accountants or other persons to assist him in investigating such accounts, and may, in relation to such accounts, examine any Director or officer of the Bank.

(2) The auditors shall make a report to the *Board and* to the Governor-General in Council *or, in the case of auditors appointed under section* 43, *to the Governor-General in Council,* upon the annual balance-sheet and accounts, and in every such report they shall state whether, in their opinion, the balance-sheet is a full and fair balance-sheet containing all necessary particulars and properly drawn up so as to exhibit a true and correct view of the state of the Bank's affairs, and, in case they have called for any explanation or information from the Board, whether it has been given and whether it is satisfactory.

Returns.

Returns.

45. (1) The Bank shall prepare and transmit to the Governor-General in Council a weekly account of the Issue Department and of the Banking Department in the Form set out in the Third Schedule or in such other Form as the Governor-General in Council may, by notification in the *Gazette of India*, prescribe. The Governor-General in Council shall cause these accounts to be published weekly in the *Gazette of India.*

(2) The Bank shall also, within two months from the date on which the annual accounts of the Bank are closed, transmit to the Governor-General in Council a copy of the annual account signed by the Governor, Deputy Governor and the Chief Accounting Officer of the Bank and certified by the auditors, and the Governor-General in Council shall cause such accounts to be published in the *Gazette of India.*

Liquidation.

46 (1) Nothing in the Indian Companies Act, 1913, shall apply to the Bank, and the Bank shall not be placed in voluntary or compulsory liquidation save with the sanction of the Governor-General in Council and in such manner as he may direct. VII of 1913.

Provision regarding application of Act VII of 1913 and liquidation.

(2) *Directions under sub-section* (1) *may provide for the disposal of the assets of the Bank.*

Regulations.

47. (1) The Board may, with the previous sanction of the Governor-General in Council, make regulations consistent with this Act to provide for all matters for which provision is necessary or convenient for the purpose of giving effect to the provisions of this Act.

Power of the Board to make regulations.

(2) In particular and without prejudice to the generality of the foregoing provision, such regulations may provide for all or any of the following matters, namely :—

(*a*) the manner in which the business of the Board shall be transacted, and the procedure to be followed at meetings thereof ;

(*b*) the establishment of Local Boards and the delegation to such Boards of powers and functions ;

(*c*) the constitution and management of staff and superannuation funds for the officers and servants of the Bank ;

(*d*) the manner and form in which contracts binding on the Bank may be executed ;

(*e*) the provision of an official seal of the Bank and the manner and effect of its use ;

(*f*) the manner and form in which the balance-sheet of the Bank shall be drawn up, and in which the accounts shall be maintained ;

(*g*) the circumstances in which, and the conditions and limitations subject to which, the value of any lost, stolen, mutilated or imperfect currency note of the Government of India or bank note may be refunded ; and

(*h*) generally, for the efficient conduct of the business of the Bank.

Amendments and Repeal.

III of 1906.

Amendment of Act III of 1906.

48. In the Indian Coinage Act, 1906, *the following amendments shall be made, namely :—*

(1) *After section* 3 *the following section shall be inserted, namely :—*

The Mohur.

3*A*. (1) *A gold coin, to be called a mohur, shall be coined at the Mint in such quantity as the Governor-General in Council may direct.*

(2) *The standard weight of the mohur shall be* 188·336 *grains troy, and its standard fineness shall be nine-tenths of fine gold and one-tenth of alloy :*

Provided that, in the making of the coin, a remedy shall be allowed not exceeding two-thousandths in weight and two-thousandths in fineness."

(2) *In clause* (*a*) *of sub-section* (1) *of section* 10, *after the words* "*referred to in*" *the words* "*sub-section* (1) *of section* 3*A and*" *shall be inserted.*

(3) *For section* 11 *the following section shall be substituted, namely :—*

Sovereigns and half-sovereigns a legal tender.

"11. Gold coins, coined at His Majesty's Royal Mint in England or at any Mint established in pursuance of a proclamation of His Majesty as a branch of His Majesty's Royal Mint, shall be a legal tender in British India in payment or on account at the rate of *thirteen and one-third rupees for one sovereign* :

Provided that such coins have not been called in by any Proclamation made in pursuance of the Coinage Act, 1870, or have not lost weight so as to be of less weight than that for the time being prescribed for like coins by or under the said Statute as the least current weight. 33 & 34 Vict., c. 10.

11*A*. *A mohur shall be a legal tender in payment or on account:* *Mohurs a legal tender.*

Provided that the mohur—

(*a*) *has not lost in weight so as to be of less weight than* 187·153 *grains, and*

(*b*) *has not been defaced.*"

(4) *In sub-section* (1) *of section* 12, *after the words "on account" the words "at the rate of twenty rupees for one mohur" shall be inserted.*

(5) *In section* 16, *for the words "where any silver coin" the words "where any gold or silver coin" shall be substituted.*

(6) *In section* 20, *for the word "silver," wherever it occurs, the words, "gold or" shall be substituted.*

(7) *In sub-section* (2) *of section* 21—

(*a*) *in clause* (*a*) *after the words "allowed by" the words "sub-section* (2) *of section* 3*A and" shall be inserted: and*

(*b*) the word "and" *shall be added* at the end of clause (*d*), and *after that clause the following clause shall be added, namely:—*

"(*e*) *provide for the acceptance at prescribed rates by officers authorised in this behalf of the gold coins described in section* 11 *where such coins have lost weight so as to be of less weight than that for the time being prescribed for like coins by or under the Coinage Act,* 1870, *as the least current weight.*" 33 and 34 Vict., c. 10.

49. The Indian Paper Currency Act, 1923, and the Currency Act, 1927, are hereby repealed. X of 1923. IV of 1927.
Repeals.

The First Schedule.

[*See section* 2 (*l*).]

SCHEDULE OF BANKS.

Ajodhia Bank, Fyzabad.
Allahabad Bank.
Bangalore Bank.
Bank of Baroda.
Benares Bank.
Bari Doab Bank, Lahore.
Bhawanipore Banking Corporation, Calcutta.
Bombay Merchants' Bank, Bombay.
Byopar Sahayak Bank, Meerut.
Bank of Behar.
Coimbatore Town Bank.
Canara Bank.
Central Bank of India.
Chota Nagpur Banking Association.
Chartered Bank of India, Australia and China.
Dawsons Bank, Pyapon.
Eastern Bank.
Grindlay and Company.
Hongkong and Shanghai Banking Corporation.
Bank of India, Bombay.
Imperial Bank of India.
Imperial Bank of Persia.
Indian Bank.
Indian Industrial Bank.
Industrial Bank of Western India.
Jalpaigori Banking and Trading Corporation.
Karnani Industrial Bank.
Karachi Bank, Karachi.
Lyallpur Bank.
Lloyds Bank.
Mercantile Bank of India.
Bank of Morvi.
Bank of Mysore.
Muffasil Bank, Gorakhpur.
Mysore Industrial Bank.
Nedungadi Bank, Calicut.

Namboodiri Bank, Pallippuram.
National Bank of India.
Oudh Commercial Bank.
Punjab National Bank.
Punjab and Sind Bank, Amritsar.
Punjab Co-operative Bank.
Punjab and Kashmir Bank, Rawalpindi.
P. & O. Banking Corporation.
Shilotri Bank, Bombay.
Simla Banking and Industrial Company.
South India Bank, Tinnevelly.
Thomas Cook and Sons.
Union Bank of India.
U. Rai Gyaw Thoo and Co., Akyab.
Vellore Commercial Bank.
American Express Company Incorporated.
Banco Nacional Ultramarino.
Comptoir National d'Escompte de Paris.
International Banking Corporation.
Nederland Indische Handels Banks.
Nederlandsche Handle-Matschappej.
Sumitomo Bank.
Bank of Taiwan.
Yokohama Specie Bank.

The Second Schedule.

(*See section* 39.)

Provisions to be contained in the agreement between the Reserve Bank of India and the Imperial Bank of India.

1. The Imperial Bank of India shall be the sole agent of the Reserve Bank of India at all places in British India where there is a branch of the Imperial Bank of India and no branch *of the Banking Department* of the Reserve Bank of India.

2. In consideration of the performance by the Imperial Bank of India on behalf of the Reserve Bank of India of the functions which the Imperial Bank of India was performing on behalf of the Governor-General in Council at the places referred to in clause 1 before the coming into force of the

Reserve Bank of India Act, 1927, the Reserve Bank of India shall pay to the Imperial Bank of India a commission calculated on the total of the receipts and disbursements dealt with annually on account of Government by the Imperial Bank of India on behalf of the Reserve Bank of India. Such commission shall be one-sixteenth of one per cent. on the first 250 crores of such total and one-thirty-second of one per cent. on the remainder.

3. Subject to the condition that the Imperial Bank of India shall keep open branches not less in number than those existing at the time of the coming into force of the Reserve Bank of India Act, 1927, the Reserve Bank of India shall allow the following balances to the Imperial Bank of India at the interest rates hereinafter specified, namely :—

(*a*) during the first five years *from that time*—3 crores free of interest ;

(*b*) during the *next* five years—2 crores free of interest and, at the option of the Imperial Bank of India, an amount not exceeding 1 crore at 2 per cent. per annum ;

(*c*) during the *next* five years—1 crore free of interest and, at the option of the Imperial Bank of India, an amount not exceeding 2 crores at 2 per cent. per annum ; and

(*d*) during the *next five* years—at the option of the Imperial Bank of India, an amount not exceeding 3 crores at 2 per cent. per annum.

4. The Imperial Bank of India shall not, without the approval of the Reserve Bank of India, open any branch in substitution for a branch existing at the time this agreement comes into force.

The Third Schedule.

(*See section* 45.)

RESERVE BANK OF INDIA.

An Account pursuant to the Gold Standard and Reserve Bank of India Act, 1927, *for the week ending on the day of*

Issue Department.

Liabilities.	Rs.	*Assets.*	Rs.
Bank Notes held in the Banking Department ..		Rupee coin	
Bank Notes in circulation		Government of India rupee securities	
Total Bank Notes issued		Internal Bills of Exchange and other commercial paper	
Government of India Notes in circulation ..		Gold securities	
Rupee redemption		Gold coin or bullion—	
		(*a*) *held in India*	
		(*b*) *held outside India*	

Ratio of gold and gold securities to liabilities, per cent.

Dated the day of 19 .

Banking Department.

Liabilities.	Rs.	*Assets.*	Rs.
Capital paid up		Notes	
Reserve Fund		Rupee coin	
Deposits—		Subsidiary coin	
(*a*) Government		Bills discounted—	
(*b*) Banks		(*a*) Internal	
(*c*) Others		(*b*) External	
Bills payable		(*c*) Government of India Treasury Bills	
Other liabilities		Balances held abroad	
		Loans and advances to the Government	
		Other Loans and Advances	
		Investments	
		Other Assets	

Dated the day of 19

(THE SECOND GOLD STANDARD AND RESERVE BANK OF INDIA BILL AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY.)

A Bill to establish a gold standard currency for British India and constitute a Reserve Bank of India.

WHEREAS it is expedient to provide for the establishment of a gold standard currency for British India; to constitute a Reserve Bank of India to control the working of that standard and regulate the issue of bank notes and the keeping of reserves with a view to securing stability in the monetary system of British India; and generally to make provisions for matters incidental thereto; It is hereby enacted as follows:—

CHAPTER I.

Preliminary.

Short title, extent, commencement and duration.

1. (1) This Act may be called the Gold Standard and Reserve Bank of India Act, 1928.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) This section shall come into force at once, and the remaining provisions of this Act shall come into force on such date or dates, not later than the 1st day of July, 1929, as the Governor-General in Council may, by notification in the *Gazette of India*, appoint:

Provided that the Governor-General in Council may, by notification in the *Gazette of India* stating his reasons for such action, substitute for the year 1929 in this section the year 1930; and may, by like notifications, make two further successive substitutions of the years 1931 and 1932.

(4) Chapter III shall be in force for a period of twenty-five years and its operation may thereafter be extended for such further period or periods as the Governor-General in Council may, by notification in the *Gazette of India*, direct.

2. In this Act, unless there is anything repugnant in the subject or context,— Definitions.

(*a*) " the Bank" means the Reserve Bank of India constituted by this Act ;

(*b*) " the Banking Department " means and includes all departments of the Bank other than the Issue Department ;

(*c*) " bank rate" means the rate published by the Bank under Section 47 ;

(*d*) " bank note" means paper money issued by the Bank ;

(*e*) " the Board" means the Board of Directors constituted in accordance with Section 9 ;

(*f*) " general meeting" means a meeting of the registered shareholders of the Bank ;

(*g*) " gold standard country" means any country other than British India, from which any person is at liberty to export gold and in which any person may obtain gold on demand from the principal currency authority on payment of the equivalent thereof, as prescribed by law, in legal tender currency ;

(*h*) " Issue Department" means that department of the Bank which is charged by Section 23 with the conduct and management of the note issue ;

(*i*) " provincial co-operative bank" means any society which is registered or deemed to be registered under the Co-operative Societies Act, 1912, or any other law for the time being in force in British India relating to co-operative societies and the sole business and object of which is the financing of the other societies in a province which are or are deemed to be so registered ; 11 of 1912.

(*j*) " the Reserve" means the assets of the Issue Department as specified in Section 31 ;

(*k*) "the Reserve Fund" means the Reserve Fund referred to in Section 46 ;

(*l*) "rupee coin" means silver rupees which are legal tender under the provisions of the Indian Coinage Act, 1906 ; and

III of 1906.

(*m*) "scheduled bank" means a bank included in the First Schedule.

CHAPTER II.

Incorporation, Share Capital, Management and Business.

Establishment and Incorporation of the Reserve Bank of India.

3. (1) A Bank to be called the Reserve Bank of India shall be constituted for the purpose of taking over the management of the currency from the Governor-General in Council and of carrying on the business of banking in accordance with the provisions of this Act.

Establishment and incorporation of Reserve Bank.

(2) The Bank shall be a body corporate by the name of the Reserve Bank of India, having perpetual succession and a common seal, and shall by the said name sue and be sued.

Share Capital.

4. (1) The original share capital of the Bank shall be five crores of rupees divided into shares of one hundred rupees each, which shall be fully paid up.

Share capital, share registers and shareholders.

(2) No amount in excess of twenty thousand rupees shall be issued to any one person or to any two or more persons jointly, and no person shall be allowed to acquire an interest in the share Capital of the Bank, whether held in his own right, or held jointly with others, or held partly in his own right and partly jointly with others, to a nominal value in excess of twenty thousand rupees.

(3) Separate registers of shareholders shall be maintained at Bombay, Calcutta, Madras, Rangoon and Delhi, and a separate issue of shares shall be made in each of the areas

served by those registers, as hereinafter defined, and shares shall not be transferable from one register to another save in accordance with conditions to be prescribed by the Governor-General in Council.

(4) A shareholder shall be qualified to be registered as such in any area in which he is ordinarily resident or has his principal place of business in India, but no person shall be registered as a shareholder in more than one register or as a holder of an interest in the share capital of a total nominal value exceeding twenty thousand rupees; and no person who is not—

(*a*) domiciled in India, or

(*b*) a British subject ordinarily resident in India, or

(*c*) a company registered under the Indian Companies Act, 1913, or a society registered under the Co-operative Societies Act, 1912, or a scheduled bank, or a corporation or company incorporated by or under an Act of Parliament or any law for the time being in force in any of His Majesty's dominions and having a branch in British India, VII of 1913. II of 1912.

shall be registered as a shareholder or be entitled to payment of any dividend on any share.

(5) The Board may, at its discretion, without giving any reason, decline to allot shares to any applicant or to register any transfer of shares.

(6) The areas served by the various registers mentioned in Sub-Section (*3*) shall be as follows, namely :—

(*a*) by the Bombay register—the Presidency of Bombay (including Sind), and the Central Provinces;

(*b*) by the Calcutta register—the Presidency of Bengal and the provinces of Bihar and Orissa and Assam;

(*c*) by the Madras register—the Presidency of Madras and the province of Coorg;

(*d*) by the Rangoon register—the province of Burma, and the Andaman and Nicobar Islands;

(*e*) by the Delhi register—the remainder of India, including the territories of Indian Princes and Rulers in India.

(7) The nominal value of the shares originally assigned to the various registers shall be as follows, namely :—

(*a*) to the Bombay register—one hundred and fifty lakhs of rupees ;

(*b*) to the Calcutta register—one hundred and fifty lakhs of rupees ;

(*c*) to the Madras register—forty lakhs of rupees ;

(*d*) to the Rangoon register—forty lakhs of rupees ;

(*e*) to the Delhi register—one hundred and twenty lakhs of rupees :

Provided that, in the event of the shares assigned to any register not being fully taken up at the first allotment, the Board may, with the previous sanction of the Governor-General in Council, transfer a portion of such shares from that register to another.

(8) In allotting the shares assigned to a register, the Board shall, in the first instance, allot one share to each applicant qualified under Sub-Section (*4*) to be registered as a shareholder on that register ; and, if the number of such applicants is greater than the total number of shares assigned to the register, shall determine by lot the applicants to whom the shares shall be allotted.

If the number of applicants is less than the number of shares assigned to the register, the Board shall allot the remaining shares to applicants who have applied for more shares than one ; and if the number of extra shares so applied for exceeds the number of shares so to be allotted, the Board shall allot them among the various applicants in such manner as it may deem fair and equitable :

Provided that such allotments shall in all cases be subject to the restrictions contained in Sub-Section (2).

If, after all applicants have been met in accordance with the provisions of this Sub-section, any shares remain unallotted they shall, not withstanding anything contained in this section, be allotted to Government, and shall be sold by the Governor-General in Council, at not less than par, as soon as may be.

Increase, reduction and transfer of share capital.

5. (*1*) The share capital of the bank may be increased by the Board with the previous sanction of the Governor-General in Council.

(*2*) Every such increase shall be fully paid up, and the areas to which such further shares shall be allotted and the price at which they may be issued shall be fixed by the Board with the like sanction.

(*3*) The Board may determine the manner in which any increase of share capital shall be effected.

(*4*) The share capital of the Bank may be reduced by the Board, with the previous sanction of the Governor-General in Council, to such extent and in such manner as may be determined by the Bank in general meeting.

Offices and Branches.

Head office, branches and agencies.

6. The Head Office of the Bank shall be established in Bombay, and the Bank shall as soon as may be, establish branches in Calcutta, Madras, Rangoon, Delhi and London, and may establish branches or agencies in any other place in India or, with the previous sanction of the Governor-General in Council, elsewhere.

Management of the Bank.

Management.

7. The general superintendence of the affairs and business of the Bank shall be entrusted to a Board of Directors which may exercise all powers and do all such acts and things as may be exercised or done by the Bank and are not by this Act expressly directed or required to be done by the Bank in general meeting.

Qualifications and disqualifications for Directorships.

8. (1) Save as expressly provided in this Act—

(*a*) no person may be a Director who is not or has not at some time been—

(*i*) actively engaged in agriculture, commerce, finance or industry, or

(*ii*) a director of any company as defined in clause (*2*) of section 2 of the Indian Companies Act, 1913, or of a corporation or company incorporated by or under any law for the time being in force in any place outside British India; and

VII of 1913.

(*b*) no person may be a Director who is—

(*i*) a government official, or

(*ii*) an officer or employee of any bank, or

(*iii*) a director of any bank, other than a registered society as defined in clause (*e*) of Section 2 of the Co-operative Societies Act, 1912.

II of 1912.

(2) The election of appointment as Director of any person who is a member of the Indian Legislature or of a local Legislature shall be void, unless within one month of the date of his election or appointment he ceases to be such member, and if any Director is elected or nominated as member of any such Legislature he shall cease to be a Director as from the date of such election or nomination, as the case may be.

Composition of the Board and term of of office of Directors.

9. (1) The Board shall consist of the following Directors, namely:—

(*a*) a Governor and two Deputy Governors to be appointed by the Governor-General in Council after consideration of any recommendation made by the Board in that behalf;

(*b*) four Directors to be nominated by the Governor-General in Council;

(*c*) two Directors to be elected by the Associated Chambers of Commerce;

(*d*) two Directors to be elected by the Federation of the Indian Chambers of Commerce;

(*e*) one Director, representing the interests of agriculture, to be elected by provincial co-operative banks holding shares to the nominal value of not less than five thousand rupees;

(*f*) eleven Directors to be elected on behalf of the shareholders on the various registers, in the manner provided in section 10 and in the following numbers, namely:—

(*i*) for the Bombay register—three Directors;

(*ii*) for the Calcutta register—three Directors;

(*iii*) for the Madras register—one Director;

(*iv*) for the Rangoon register—one Director;

(*v*) for the Delhi register—three Directors; and

(*g*) one Government official to be nominated by the Governor-General in Council.

(2) The Governor and Deputy Governors shall devote their whole time to the affairs of the Bank, and shall receive such salaries and allowances as may be determined by the Board, subject to any minimum prescribed by the Governor-General in Council.

(3) The Governor, a Deputy Governor and a Director nominated or elected under clause (*b*), (*c*), (*d*), (*e*) or (*f*) shall hold office for five years, or thereafter until his successor shall have been duly appointed, nominated or elected, and, subject to the provisions of section 8, shall be eligible for re-appointment, re-nomination or re-election as the case may be.

The Director nominated under clause (*g*) shall hold office during the pleasure of the Governor-General in Council. He may attend any meeting of the Board and take part in its deliberations, but shall not be entitled to vote.

(4) No act or proceeding of the Board shall be questioned on the ground merely of the existence of any vacancy, in or any defect in the constitution of, the Board.

Election of Directors representing shareholders.

10. (1) The shareholders registered on the various registers shall elect delegates for the purpose of electing Directors to represent them on the Board, and the numbers of delegates shall be as follows, namely :—

(*a*) for the Bombay register—twenty-four members ;

(*b*) for the Calcutta register—twenty-four members ;

(*c*) for the Madras register—ten members ;

(*d*) for the Rangoon register—ten members ;

(*e*) for the Delhi register—twenty-four members.

(2) Every shareholder who has been registered on a register for not less than six months immediately preceding the election shall be entitled to vote at the election of delegates for the shareholders on that register ; and no shareholder shall have more than one vote.

(3) The delegates for the shareholders on a register shall be elected from among those who are shown on that register as having held, for a period of not less than six months, immediately preceding the election, unencumbered shares of the Bank of a nominal value of not less than five thousand rupees :

Provided that no person shall be elected as a delegate who is a Government official or an officer or servant of the Bank.

Provided further that no candidate may stand for election unless he has been nominated by not less than twenty of the shareholders entitled to vote at the election.

(4) The election of delegates for the shareholders on a register shall be held once in every five years at a convenient time before the expiry of the term of office of the retiring Directors for the election of whose successors the delegates are to be elected.

(5) Delegates shall hold office for a period of five years:

Provided that, if a delegate ceases to be qualified for election under sub-section (3), he shall forthwith cease to hold office as a delegate.

(6) A casual vacancy in the office of delegate, in whatsoever manner arising may be filled by the Board from among the shareholders for the time being qualified for election to that office under sub-section (3).

(7) The delegates for the shareholders on a register shall elect, from among those shareholders, the Directors to represent them on the Board, in accordance with this Act and the rules made under section 13.

Removal of Directors.

11. (1) The Governor-General in Council may remove from office the, Governor, a Deputy Governor, or any Director nominated or elected under clause (*b*), (*c*), (*d*), (*e*) or (*f*) of sub-section (1) of section 9, on a resolution passed by the Board in that behalf by a majority consisting of not less than fifteen Directors.

Provided that, in the case of a Director, elected under clause (*c*), (*d*), (*e*) or (*f*), such resolution shall have been confirmed by a majority of not less than two-thirds of the persons present and voting at a general meeting expressly called for that purpose.

(2) A Director nominated or elected under clause (*b*),(*c*),(*d*), (*e*) or (*f*) of sub-section (1) of section 9 shall cease to hold office if, at any time after the expiry of one month from the date of his nomination or election or of eighteen months from the date on which this Act comes into force, whichever is later, he is not registered as a holder of unencumbered shares of the Bank of a nominal value of not less than ten thousand rupees, or if he ceases to hold unencumbered shares of that value.

Casual vacancies.

12. (1) If the Governor or a Deputy Governor by infirmity or otherwise is rendered incapable of executing his duties or is absent or leave or otherwise in circumstances not involving the vacation of his appointment, the Governor-General in Council may appoint another person to officiate for him and such person may, notwithstanding anything contained in clause (*b*) of sub-section (1) of section 8, be an officer of the bank.

(2) A casual vacancy in the office of a Director other than the vacancies provided for in sub-section 1, shall be filled in the manner in which, and by the authority by whom the nomination or election of the Director vacating office was made; and the Director so nominated or elected shall hold office for the unexpired portion of the term of his predecessor.

Power to make election rules.

13. The Governor-General in Council may, after previous publication, make rules to provide for all matters for which provision in his opinion necessary or expedient for the holding and conduct of elections under this Act, and in particular and without prejudice to the generality of the foregoing power, may by such rules provide—

(*a*) for the holding of elections according to the principles of proportional representation by means of the single transferable vote or otherwise as he thinks fit in any case, and

(*b*) for the final decision of doubts or disputes regarding the qualifications of any candidate for election or regarding the validity of elections.

Meetings of the Board.

14. Meetings of the Board shall be convened by the Governor at least six times in each year and at least once in each quarter. Meetings shall ordinarily be held in Bombay, but at least two meetings of the Board shall be held in Calcutta in each year.

General Meetings.

15. (1) A general meeting (hereinafter in this Act referred to as the annual general meeting) shall be held annually at Bombay within six weeks from the date on which the annual accounts of the Bank are closed, and a general meeting may be convened by the Board at any other time.

(2) Any shareholder shall be entitled to attend and vote at any general meeting, and no shareholder, whether present in person or voting through another shareholder as proxy, shall have more than one vote.

Temporary provisions.

16. (1) The following provisions shall apply to the first constitution of the Board, and, notwithstanding anything contained in section 9, the Board as constituted in accordance therewith shall be deemed to be duly constituted in accordance with this Act.

(2) The first Governor and first Deputy Governors shall be appointed by the Governor-General in Council on his own initiative and shall receive such salaries and allowances as he may determine.

(3) The first four Directors nominated under clause (*b*) of sub-section (1) of section 9 shall hold office for three years.

(4) The first four Directors elected under clauses (*c*) and (*d*) of that sub-section shall hold office for four years.

(5) The first Director elected under clause (*e*) of that sub-section may be elected by all provincial co-operative banks notwithstanding that shares have not been allotted, and shall hold office for four years.

(6) The first eleven Directors representing the shareholders shall be nominated by the Governor-General in Council after consultation with the Local Governments, and shall hold office for two years.

(7) The first elections of Directors under section 10 shall be held before the expiry of the term of office of the Directors nominated under sub-section (6), and the Directors so elected shall hold office as follows, namely :—

(*a*) the Directors elected on behalf of the shareholders on the Bombay register—for four years ;

(*b*) the Directors elected on behalf of the shareholders on the Calcutta register—for three years ;

(*c*) the Director elected on behalf of the shareholders on the Madras register—for five years ;

(*d*) the Director elected on behalf of the shareholders on the Rangoon register—for five years ;

(*e*) the Directors elected on behalf of the shareholders on the Delhi register—for two years.

Business of the Bank.

17. The Bank shall be authorised to carry on and transact the several kinds of business hereinafter specified, namely :—

Business which the Bank may transact.

(1) the accepting of money on deposit without interest from, and the collection of money for, the Secretary of State in Council, the Governor-General in Council, Local Governments, banks and any other persons ;

(2) (*a*) the purchase, sale and rediscount of bills of exchange and promissory notes, drawn and payable in India and arising out of *bona fide* commercial or trade transactions, bearing two or more good signatures, one of which shall be that of a scheduled bank and maturing within ninety days from the date of such purchase or rediscount, exclusive of days of grace ;

(*b*) the purchase, sale and rediscount of bills of exchange and promissory notes, drawn and payable in India and bearing two or more good signatures, one of which shall be that of a scheduled bank, or a provincial co-operative bank and drawn or issued for the purpose of financing seasonal agricultural operations or the marketing of crops, and maturing within six months from the date of such purchase or rediscount, exclusive of days of grace ; provided that the total face value of bills or notes so purchased or rediscounted shall not at any time exceed one-fourth of the total face value of all bills and notes purchased or rediscounted by the Bank up to that time ;

(*c*) the purchase, sale and rediscount of bills of exchange and promissory notes, drawn and payable in India and bearing the signature of a scheduled bank, and issued or drawn for the purpose of holding or trading in securities of the Government of India or a Local Government and maturing within ninety days from the date of such purchase or rediscount, exclusive of days of grace ;

(3) the purchase from and sale to scheduled banks and persons approved by the Board in amounts of not less than the equivalent of one lakh of rupees, of the currencies of such gold standard countries as may be specified in this behalf by the Governor-General in Council by notification in the Gazette of India, and of bills of exchange (including treasury bills) drawn in or on any place in any such country, and maturing within ninety days from the date of such purchase exclusive of days of grace and the keeping of balances with banks in such countries ;

(4) the making of loans and advances, repayable on demand or on the expiry of fixed periods not exceeding ninety days against the security of—

(*a*) stocks, funds and securities (other than immoveable property) in which a trustee is authorised to invest trust money by any Act of Parliament or by any law for the time being in force in British India ;

(*b*) gold coin or bullion or documents of title to the same ;

(*c*) such bills of exchange and promissory notes as are eligible for purchase or rediscount by the Bank : provided that the total of the loans and advances against such securities as are referred to in sub-clause (*b*) of clause (2) shall not at any time exceed one-fourth of the total loans and advances made by the Bank up to that time ;

(*d*) such bills of exchange as are eligible for purchase by the Bank under clause (3) ;

(*e*) promissory notes of any scheduled bank or a provincial co-operative bank, supported by document evidencing title to goods which have been transferred, assigned, hypothecated or pledged to any such bank as security for a cash credit granted for *bona fide* commercial or trade transactions, or for the purpose of financing seasonal agricultural operations or the marketing of crops; provided that no loan or advance shall be made on the security of any promissory note such as is referred to in this sub-clause after the expiry of five years from the date on which this section comes into force;

(5) the making of advances to the Governor-General in Council repayable in each case not later than three months after the close of the financial year in respect of which the advance has been made;

(6) the issue of demand drafts and the making issue and circulation of bank post bills made payable on its own branches;

(7) the purchase and sale of securities, maturing within five years from the date of such purchase, of the Government of any gold standard country specified in this behalf by the Governor-General in Council by notification in the Gazette of India;

(8) the purchase and sale of securities of the Government of India of any maturity, or of a Local Government or of a local authority in British India maturing within ten years from the date of purchase: provided that the amount of such securities held at any time in the Banking Department shall be so regulated that—

(*a*) the total value of such securities shall not exceed the aggregate amount of the share capital of the Bank, the Reserve Fund and two-fifths of the liabilities of the Banking Department in respect of deposits;

(*b*) the value of such securities maturing after six months shall not exceed the aggregate amount of the share capital of the Bank, the Reserve Fund and one-fifth of the liabilities of the Banking Department in respect of deposits;

(*c*) the value of such securities maturing after one year shall not exceed the aggregate amount of the share capital of the Bank the Reserve Fund and one-tenth of the liabilities of the Banking Department in respect of deposits; and

(*d*) the value of such securities maturing after ten years shall not exceed the aggregate amount of the share capital of the Bank and the Reserve Fund;

(9) the custody of monies, securities and other articles of value, and the collection of the proceeds, whether principal, interest or dividends, of any such securities;

(10) the sale and realisation of all property, whether moveable or immoveable, which may in any way come into the possession of the Bank in satisfaction, or part-satisfaction, of any of its claims;

(11) the acting as agent for the Secretary of State in Council the Governor-General in Council or any Local Government in the transaction of any of the following kinds of business, namely:—

(*a*) the purchase and sale of gold or silver;

(*b*) the purchase, sale, transfer and custody of bills of exchange, securities or shares in any company;

(*c*) the collection of the proceeds, whether principal, interest or dividends of any securities or shares;

(*d*) the remittance of such proceeds at the risk of the principal, by bills of exchange payable either in India or elsewhere:

(*e*) the management of public debt;

(12) the purchase and sale of gold coin and bullion;

(13) the opening of an account with, and the acting, as agent or correspondent of, any other bank which is the principal currency authority of a gold standard country under the law for the time being in force in that country or any of the Federal Reserve Banks in the United States of America ;

(14) the borrowing of money for a period not exceeding one month for the purpose of the business of the Bank, and the giving of security for money so borrowed :

Provided that the total amount of such borrowings shall not at any time exceed the amount of the share capital of the Bank :

Provided, further, that no money shall be borrowed under this clause from any person in British India other than a scheduled bank :

(15) the making and issue of bank notes subject to the provision of this Act ; and

(16) generally, the doing of all such matters and things as may be incidental or subsidiary to the transaction of the various kinds of business hereinbefore specified.

Power of direct discount.

18. When in the opinion of the Board, it is necessary or expedient that action should be taken under this section in the interest of Indian trade or commerce, or for the purpose of enabling the Bank to perform any of its functions under this Act, the Bank may, notwithstanding any limitation contained in sub-clauses (*a*) and (*b*) of clause (*2*) of section 17, purchase, sell or discount any bills of exchange or promissory notes drawn and payable in India and arising out of *bona fide* commercial or trade transactions, bearing two or more good signatures and maturing within ninety days from the date of such purchase or discount, exclusive of days of grace.

Business which the Bank may not transact.

19. Save as otherwise provided in sections 17, 18 and 45, the Bank may not—

(*1*) engage in trade or otherwise have a direct interest in any commercial, industrial, or other undertaking, except such interest as it may in any way acquire in the course of the satisfaction of any of its claims: provided that all such interests shall be disposed of at the earliest possible moment;

(*2*) purchase its own shares or the shares of any other bank or of any company, or grant loans upon the security of any such shares;

(*3*) advance money on mortgage of, or otherwise on the security of, immoveable property or documents of title relating thereto, or become the owner of immoveable property, except so far as is necessary for its own business premises and residences for its officers and servants;

(*4*) make unsecured loans or advances;

(*5*) draw or accept bills payable otherwise than on demand:

(*6*) allow interest on deposits or current accounts.

CHAPTER III.

CENTRAL BANKING FUNCTIONS.

Relations of the Bank with the Secretary of State in Council, the Governor-General in Council and Local Governments.

Obligation of Bank to transact Government business.

20. The Bank shall undertake to accept monies for account of the Secretary of State in Council and the Governor-General in Council and such Local Governments as may have the custody and management of their own provincial revenues, and to make payments up to the amount standing to the credit of their accounts respectively and to carry out their exchange, remittance and other banking operations, including the management of the public debt, on such conditions as may be agreed upon.

21. (*1*) The Governor-General in Council and such Local Governments as may have the custody and management of their own provincial revenues shall undertake to entrust the Bank, on such conditions as may be agreed upon, with all their money, remittance, exchange and banking transactions in India and elsewhere and, in particular, to deposit free of interest all their cash balances with the Bank :

Bank to have the right to transact Government busines.

Provided that nothing in this Sub-Section shall prevent the Governor-General in Council or any Local Government from carrying on money transactions at Government treasuries or sub-treasuries at places where the Bank has no branches or agencies, and the Governor-General in Council and Local Governments may hold at such treasuries and sub-treasuries such balances as they may require.

(*2*) The Governor-General in Council and each Local Government shall undertake to entrust the Bank, on such conditions as may be agreed upon, with the management of the public debt and with the issue of any new loans.

Note Issue.

22. (*1*) The Bank shall have the sole right to issue paper money in British India, and may, for a period of one year from the date on which this Chapter comes into force, issue currency notes of the Government of India supplied to it by the Governor-General in Council, and the provisions of this Act applicable to bank notes shall, unless a contrary intention appears, apply to all currency notes of the Government of India issued either by the Governor-General in Council or by the Bank in like manner as if such currency notes were bank notes, and references in this Act to bank notes shall be construed accordingly.

Right to issue bank notes.

(*2*) On and from the aforesaid date the Governor-General in Council shall not issue any currency notes or any other kind of paper money.

23. (1) The issue of bank notes shall be conducted by the Bank in an Issue Department which shall be separated and kept wholly distinct from the Banking Department, and the assets of the

Issue Department.

Issue Department shall not be subject to any liability other than the liabilities of the Issue Department as hereinafter defined in section 32.

(2) The Issue Department shall not issue bank notes to the Banking Department or to any other person except in exchange for other bank notes or for such coin, bullion or securities as are permitted by this Act to form part of the Reserve.

Denominations of notes.

24. Bank notes shall be of the denominational values of five rupees, ten rupees, fifty rupees, one hundred rupees, five hundred rupees, one thousand rupees and ten thousand rupees, and of such other denominational values, if any, as may be directed by the Governor-General in Council.

Form of bank notes.

25. The design, form and material of bank notes shall be such as may be approved by the Governor-General in Council.

Legal tender character of notes.

26. (1) Subject to the provisions of sub-section (2), every bank note shall be legal tender at any place in British India in payment or on account for the amount expressed therein, and shall be guaranteed by the Governor-General in Council.

(2) The Governor-General in Council may, by notification in the *Gazette of India*, declare that, with effect from such date as may be specified in the notification, any series of bank notes of any denomination shall cease to be legal tender save at an office or agency of the Bank.

Re-issue of notes.

27. Any bank note re-issued from any office of the Bank shall be sterilized and disinfected before re-issue, and the Bank shall not re-issue bank notes which are torn, defaced or excessively soiled.

Recovery of note lost, stolen, mutilated or imperfect.

28. Notwithstanding anything contained in any enactment or rule of law to the contrary, no person shall of right be entitled to recover from the Governor-General in Council or the Bank the value of any lost, stolen, mutilated or imperfect currency note of the Government of India or bank note:

Provided that the Bank may, with the previous sanction of the Governor-General in Council, prescribe the circumstances in, and the conditions and limitations subject to, which the value of such currency notes or bank notes may be refunded as of grace.

Prohibition of issue of private bills or notes payable to bearer on demand.

Issue of demand bills and notes.

29. No person in British India other than the Bank or as expressly authorised by this Act, the Governor-General in Council shall draw, accept, make or issue any bill of exchange, hundi, promissory note or engagement for the payment of money payable to bearer on demand, or borrow, owe or take up any sum or sums of money on the bills, hundis or notes payable to bearer on demand of any such person:

Provided that cheques or drafts payable to bearer on demand or otherwise may be drawn on a person's account with a banker, shroff or agent.

Penalty.

30. (1) Any person contravening the provisions of section 29 shall, on conviction by a Presidency Magistrate or a Magistrate of the first class, be punishable with fine equal to the amount of the bill, hundi, note or engagement in respect whereof the offence is committed.

(2) No prosecution under this section shall be instituted except on complaint made by the Bank.

Assets of the Issue Department.

The Reserve.

31. (1) The Reserve shall consist of gold coin, gold bullion, gold securities, rupee coin and rupee securities to such aggregate amount as is not less than the total of the liabilities of the Issue Department as hereinafter defined.

(2) Of the total amount of the Reserve, not less than two-fifths shall consist of gold coin, gold bullion or gold securities:

Provided that the amount of gold coin and gold bullion shall not at any time be less than thirty crores of rupees in

value, and shall not be less than one-fifth of the total amount of the Reserve after the end of the fifth year, or than one-quarter of the total amount of the Reserve after the end of the tenth year, from the date on which this Chapter comes into force.

(3) The remainder of the Reserve shall be held in rupee coin, Government of India rupee securities of any maturity and such bills of exchange and promissory notes drawn and payable in British India as are eligible for purchase by the Bank under sub-clause (*a*) or sub-clause (*b*) of clause (2) of section 17 or under section 18 :

Provided that the amount held in rupee coin shall not exceed—

(*a*) during the three years after the date on which this Chapter comes into force, ninety-five crores of rupees,

(*b*) during the next three years, seventy-five crores of rupees,

(*c*) during the next four years, sixty crores of rupees, and

(*d*) fifty crores of rupees thereafter,

or one-tenth of the total amount of the Reserve, whichever amount is greater :

Provided further that the amount held in Government of India rupee securities shall not at any time exceed one-fourth of the total amount of the Reserve or fifty crores of rupees, whichever amount is less.

(4) For the purposes of this section, gold coin and gold bullion shall be valued at 8.47512 grains of fine gold per rupee, rupee coin shall be valued at its face value, and gold and rupee securities shall be valued at the market rate for the time being obtaining.

(5) Of the gold coin and gold bullion held in the Reserve not less than seventeen-twentieths shall be held in British India, and all gold coin and gold bullion forming part of the Reserve shall be held in the custody of the Bank or its agencies :

Provided that gold belonging to the Bank which is in any other Bank or in any mint or treasury or in transit may be reckoned as part of the Reserve.

(6) For the purposes of this section, the gold securities which may be held as part of the Reserve shall be securities of any of the following kinds payable in the currency of any of such gold standard countries as may be specified in this behalf by the Governor-General in Council by notification in the *Gazette of India*, namely:—

(*a*) balances at the credit of the Issue Department with a Bank which is the principal currency authority under the law for the time being in force of such country, or with any of the Federal Reserve Banks in the United States of America;

(*b*) bills of exchange bearing two or more good signatures and drawn on and payable at a place in any such country and having a maturity not exceeding ninety days;

(*c*) securities maturing within five years of the Government of any part of His Majesty's dominions which is a gold standard country or of any other gold standard country specified in this behalf by the Governor-General in Council by notification in the *Gazette of India*:

Provided that, for a period of two years from the date on which this Chapter comes into force,—

(*i*) any of such last-mentioned securities may be securities maturing after five years, and the Bank may, at any time before the expiry of that period, dispose of such securities notwithstanding anything contained in section 17, and

(*ii*) sterling securities of the Government of India may be held as part of the Reserve.

Liabilities of the Issue Department.

Liabilities.

32. (1) The liabilities of the Issue Department shall be an amount equal to the total of the amount of the currency notes of the Government of India and bank notes for the time being in

circulation and of an initial amount of forty crores of rupees for the purpose of providing for rupee redemption, which last-mentioned amount shall be reduced by one rupee for every five rupees delivered to the Governor-General in Council under the provisions of section 34, and shall be increased by one rupee for every five rupees received from him under section 35.

(2) For the purposes of this section, any currency note of the Government of India or bank note which has not been presented for payment within forty years from the 1st day of April following the date of its issue shall be deemed not to be in circulation, and the value thereof shall, notwithstanding anything contained in sub-section (2) of section 23, be paid by the Issue Department to the Governor-General in Council or the Banking Department, as the case may be; but any such note, if subsequently presented for payment, shall be paid by the Banking Department, and any such payment in the case of a currency note of the Government of India shall be debited to the Governor-General in Council.

Initial Assets and Liabilities.

Transfer of assets and liabilities to the Bank.

33. On the date on which this Chapter comes into force, the Issue Department shall take over from the Governor-General in Council the liability for all the currency notes of the Government of India for the time being in circulation, and the Governor-General in Council shall transfer to the Issue Department gold coin, gold bullion, gold securities, rupee coin and rupee securities to such aggregate amount as is equal to the total of the amount of the liability so transferred and of a sum of forty crores of rupees. The coin, bullion and securities shall be transferred in such proportion as to comply with the requirements of section 31:

Provided that the total amount of the gold coin, gold bullion and gold securities so transferred shall not be less than one-half of the whole amount transferred.

Supply of coin, and of different forms of legal tender currency.

Delivery to Government of surplus rupee coin.

34. The Bank may deliver to the Governor-General in Council all rupee coin held by it in excess of the amount which the Issue Department is permitted to hold as part of the Reserve under section 31, against payment of four rupees in bank notes, gold or gold securities for every five rupees so delivered.

Purchase of rupee coin.

35 When the amount of rupee coin for the time being held in the Reserve does not exceed twenty-five crores of rupees, or one-tenth of the total amount of the Reserve, whichever is greater, the Bank may demand delivery of rupee coin from the Governor-General in Council, on payment of four rupees in bank notes, gold or gold securities for every five rupees so delivered.

Obligations of Government and Bank in respect of rupee coin.

36. The Governor-General in Council shall undertake not to re-issue any rupee coin delivered under section 34 nor to put into circulation any new rupees, except through the Bank and on the Bank's demand; and the Bank shall undertake not to dispose of rupee coin otherwise than for the purposes of circulation or by delivery to the Governor-General in Council under that section.

Obligation to supply different forms of currency.

37. The Bank shall issue rupee coin on demand in exchange for currency notes of the Government of India, and shall issue currency notes or bank notes on demand in exchange for coin which is legal tender under the Indian Coinage Act, 1906, and it shall, in exchange for currency notes or bank notes of five rupees or upwards, supply currency notes or bank notes of lower value or rupees or other coins which are legal tender under the Indian Coinage Act, 1906, in such quantities as may, in the opinion of the Bank, be required for circulation; and the Governor-General in Council shall, subject to the provisions of section 35, supply such rupees or other coins to the Bank on demand.

III of 1906.

III of 1906.

III of 1906.

If the Governor-General in Council at any time fails to discharge this duty, the Bank shall be released from its obligations to supply such coins to the public.

Obligation to sell gold and gold exchange.

Sale of gold.

38. (1) The provisions of this section shall have effect from such date, not later than the 1st day of July, 1931, as the Governor-General in Council may, by notification in the *Gazette of India*, appoint:

Provided that the Governor-General in Council may, by notification in the *Gazette of India* stating his reasons for such action, substitute for the year 1931 in this section the year 1932; and may, by like notifications, make two further successive substitutions of the years 1933 and 1934.

(2) The Bank shall sell gold bullion for delivery in Bombay to any person who makes a demand in that behalf at its office at Bombay, Calcutta, Madras, Rangoon or Delhi and pay in legal tender currency the purchase price as determined under the provisions of this section:

Provided that no person shall be entitled to demand an amount of gold bullion containing less than two hundred and fifty tolas of fine gold.

(3) The price of gold bullion for delivery in Bombay shall be twenty-one rupees, three annas and ten pies per tola of fine gold with an addition representing twice the normal cost per tola of transferring gold bullion in bulk from Bombay to such place in a gold standard country as may be specified in this behalf by the Governor-General in Council by notification in the *Gazette of India*, including interest on its value during transit:

Provided that no such addition shall be made when the rate at which the currency of the country in which the place so specified is situate can be purchased in Bombay for immediate delivery at that place is such that the equivalent of the price at which the principal currency authority of that country is bound by law to give gold in exchange for currency is less than twenty-one rupees, three annas and ten pies per tola of

fine gold by an amount equal to or greater than the normal cost per tola of transferring gold bullion in bulk from the specified place to Bombay, including interest on its value during transit.

(4) The Governor-General in Council shall, from time to time, determine in accordance with the provisions of sub-section (3) the price at which the Bank shall sell gold bullion delivery in Bombay, and shall notify the price so determine in the *Gazette of India*. Such notification shall be conclusive as between the Bank and any other person as to the price which the Bank shall be entitled to charge in respect of any sale of gold bullion.

Sale of gold exchange.

39. (1) The Bank shall sell, to any person who makes a demand in that behalf at its office at Bombay, Calcutta, Madras, Rangoon or Delhi and pays the purchase price in legal tender currency, at a rate equivalent to twenty-one rupees, three annas and ten pies per tola of fine gold, the currency of such gold standard country as may be notified in this behalf by the Governor-General in Council in the *Gazette of India*, for immediate delivery in that country:

Provided that no person shall be entitled to demand an amount of currency of less value than that of two hundred and fifty tolas of fine gold.

(2) For the purpose of determining the equivalent rate applicable to the sale of currency under this section, twenty-one rupees, three annas and ten pies shall be deemed to be equivalent to such sum in that currency as is required to purchase one tola of fine gold in that country at the rate a which the principal currency authority of that country is bound by law to give currency in exchange for gold, after deduction therefrom of an amount representing the normal cost per tola of transferring gold bullion in bulk from Bombay to that country, including interest on its value during transit.

(3) The Governor-General in Council shall, from time to time, determine the equivalent rate in accordance with the provisions of sub-section (2), and shall notify the rate so determined in the *Gazette of India*.

Obligation to buy gold.

Obligation of Bank to buy gold.

40. The Bank shall buy, from any person who makes a demand in that behalf at its office in Bombay, Calcutta, Madras, Rangoon or Delhi, gold bullion for delivery in Bombay at the rate of twenty-one rupees, three annas and ten pies per tola of fine gold, if such gold is tendered in the form of bars containing not less than two hundred and fifty tolas of fine gold :

Provided that the Bank shall be entitled to require such gold bullion to be melted, assayed and refined, by persons approved by the Bank, at the expense of the person tendering the bullion.

Suspension of Reserve requirements and tax on note issue.

Suspension of Reserve requirements.

41. (1) The Bank may, with the previous sanction of the Governor-General in Council, for period not exceeding thirty days in the first instance, which may, with the like sanction, be extended from time to time by periods not exceeding fifteen days, hold in the Reserve gold coin, gold bullion or gold securities of less aggregate amount than that required by sub-section (2) of section 31 and, whilst the holding is so reduced, the proviso to that sub-section shall cease to be operative.

(2) In respect of any period during which the holding of gold coin, gold bullion and gold securities is reduced under sub-section (1), the Bank shall pay to the Governor-General in Council a tax upon the amount by which such holding is reduced below the minimum prescribed by sub-section (2) of section 31 ; such tax shall be payable at the bank rate for the time being in force, with an addition of one per cent. per annum when such holding exceeds thirty-two and a half per cent. of the total amount of the Reserve and of a further one and a half per cent. per annum in respect of every further decrease of two and a half per cent. or part of such decrease:

Provided that the tax shall not in any event be payable at a rate less than six per cent. per annum.

42. The Bank shall not be liable to the payment of any stamp duty under the Indian Stamp Act, 1899, in respect of bank notes issued by it.

Bank exempt from further note tax.

Duration of the privilege of note issue.

II of 1899

43. If at any time the Bank fails to comply with any provision of this Chapter or with any other provision of this Act, the Governor-General in Council may, by notification in the *Gazette of India*, declare that the Bank has forfeited the right of note issue, and shall thereupon take over the liabilities of the Issue Department, together with such portion of the assets of the Bank as is required to meet such liabilities, and thereafter the business of the Issue Department shall be carried on in the manner prescribed by this Act by such agency as the Governor-General in Council may determine.

Powers of Government in respect of note issue and assets of the Bank in certain circumstances.

Cash reserves to be maintained by banks.

44. (1) Every scheduled bank shall maintain a balance with the Reserve Bank the amount of which shall at no time be less than seven and one-half per cent. of the daily average of the demand, and two and one-half per cent. of the daily average of the time liabilities of such bank in India.

Cash reserves of certain banks to be kept with the Bank.

(2) For the purposes of sub-section (1), the daily average of the amounts of the demand and time liabilities of each scheduled bank shall be computed in respect of each period ending on the fifteenth and on the last day of each month.

(3) Every such bank shall send to the Governor-General in Council and to the Bank a monthly return, signed by two responsible officers of such bank, showing—

(*a*) the amounts of its demand and time liabilities respectively in India,

(*b*) the total amount held in India in currency notes of the Government of India and bank notes,

(*c*) the amounts held in India in rupee coin and subsidiary coin respectively,

(*d*) the amounts of advances made and of bills discounted in India respectively, and

(*e*) the balance held at the Bank,

at the close of the month to which the return relates.

(4) Every such return shall be sent not later than fourteen days after the close of the month to which it relates, and shall state whether the bank has during that month maintained with the Reserve Bank the minimum balance required by sub-section (1).

(5) Any bank failing to comply with the provisions of sub-section (3) or sub-section (4) shall be liable on application made by or on behalf of the Governor-General in Council to the principal Civil Court having jurisdiction in a place where an office of the bank is situated, to a penalty of one hundred rupees for each day during which the failure continues.

(6) When it appears from any such monthly return or from a report of the Board that any scheduled bank has failed to maintain the minimum balance required by sub-section (1), the Governor-General in Council may call for such further return, or make such inspection of the books and accounts of that bank, as may be necessary to ascertain the amount of the deficiency, if any, and the period during which it has continued; and a bank so in default shall be liable, on application made by or on behalf of the Governor-General in Council to the principal Civil Court having jurisdiction in a place where an office of the bank is situated, to a penalty at a rate per annum which shall be three per cent. above the bank rate on the amount of the deficiency for each day during which the default has continued, and shall be raised to five per cent. above the bank rate after the first seven days of the deficiency.

(7) The Governor-General in Council shall, by notification in the *Gazette of India*, direct the inclusion in the First

Schedule of any company, not already so included, which carried on the business of banking in British India and which—

VII of 1913.

(*a*) is a company as defined in clause (*2*) of Section 2 of the Indian Companies Act, 1913, or a corporation or company incorporated by or under any law in force in any place outside British India, and

(*b*) has a paid up capital and reserves of an aggregate value of not less than three lakhs of rupees;

and shall, by like notification, direct the exclusion from that Schedule of any scheduled bank the aggregate value of whose paid-up capital and reserves at any time becomes less than three lakhs of rupees, or which goes into liquidation or otherwise ceases to carry on banking business.

Agreement with the Imperial Bank of India.

Agreement with the Imperial Bank.

45. The Bank shall enter into an agreement with the Imperial Bank of India which shall be subject to the approval of the Governor-General in Council, and shall be expressed to come into force on the date on which this Chapter comes into force and to remain in force for twenty-five years, and shall further contain the provisions set forth in the Second Schedule.

CHAPTER IV.

General Provisions.

Reserve Fund and allocation of Surplus.

Allocation of surplus.

46. After making provision for bad and doubtful debts, depreciation in assets, contributions to staff and superannuation funds, and such other contingencies as are usually provided for by bankers, and after payment out of the net annual profits of a cumulative dividend at the rate of five per cent. per annum on the share capital, the surplus shall be allocated as follows:—

(*a*) one-half to a Reserve Fund, until such Reserve Fund is equal to one-half of the share capital, and the remaining one-half to the Governor-General in Council;

(*b*) thereafter, until the Reserve Fund is equal to the share capital, one-tenth to the Reserve Fund, and the balance to the Governor-General in Council and

(*c*) when and for so long as the Reserve Fund is not less than the share capital, a portion to an additional dividend to the shareholders calculated on the scale set forth in the Third Schedule, and the balance to the Governor-General in Council:

Provided that, so long as the Reserve Fund is less than the share capital, not less than fifty lakhs of rupees of the surplus, or the whole of the surplus if less than that amount, shall be allocated to the Reserve Fund.

Bank rate.

Publication of bank rate.

47. The Bank shall make public from time to time the minimum rate at which it is prepared to buy or rediscount bills, of exchange or other commercial paper eligible for purchase under this Act.

Audit.

Auditors.

48. (1) Not less than two auditors shall be elected and their remuneration fixed at the annual general meeting. The auditors may be shareholders, but no Director or other officer of the Bank shall be eligible during his continuance in office. Any auditor shall be eligible for re-election on quitting office.

(2) The first auditors of the Bank may be appointed by the Board before the first annual general meeting and, if so appointed, shall hold office only until that meeting. All auditors elected under this section shall severally be, and continue to act as, auditors until the first annual general meeting after their respective elections:

Provided that any casual vacancy in the office of any auditor elected under this section may be filled by the Board.

Appointment of special auditors by Government.

49. Without prejudice to anything contained in section 48, the Governor-General in Council may at any time appoint such auditors as he thinks fit to examine and report upon the accounts of the Bank.

50. (1) Every auditor shall be supplied with a copy of the annual balance-sheet, and it shall be his duty to examine the same, together with the accounts and vouchers relating thereto; and every auditor shall have a list delivered to him of all books kept by the Bank, and shall at all reasonable times have access to the books, accounts and other documents of the Bank, and may, at the expense of the Bank if appointed by it or at the expense of the Governor-General in Council if appointed by him, employ accountants or other persons to assist him in investigating such accounts, and may, in relation to such accounts, examine any Director or officer of the Bank.

Powers and duties of Auditors.

(2) The auditors shall make a report to the shareholders or to the Governor-General in Council, as the case may be, upon the annual balance-sheet and accounts, and in every such report they shall state whether, in their opinion, the balance-sheet is a full and fair balance-sheet containing all necessary particulars and properly drawn up so as to exhibit a true and correct view of the state of the Bank's affairs, and, in case they have called for any explanation or information from the Board, whether it has been given and whether it is satisfactory. Any such report made to the shareholders shall be read, together with the report of the Board, at the annual general meeting.

Returns.

51. (1) The Bank shall prepare and transmit to the Governor-General in Council a weekly account of the Issue Department and of the Banking Department in the form set out in the Fourth Schedule or in such other form as the Governor-General in Council may, by notification in the *Gazette of India*, prescribe. The Governor-General in Council shall cause these accounts to be published weekly in the *Gazette of India*.

Returns.

(2) The Bank shall also, within two months from the date on which the annual accounts of the Bank are closed, transmit to the Governor-General in Council a copy of the annual accounts signed by the Governor, the Deputy Governors and the Chief Accounting Officer of the Banks, and certified by

the auditors, and the Governor-General in Council shall cause such accounts to be published in the *Gazette of India*.

(3) The Bank shall also, within two months from the date on which the annual accounts of the Bank are closed, transmit to the Governor-General in Council a statement showing the name, address and occupation of, and the number of shares held by each shareholder of the Bank.

Liquidation.

52. (1) Nothing in the Indian Companies Act, 1913, shall apply to the Bank, and the Bank shall not be placed in voluntary or compulsory liquidation save with the sanction of the Governor-General in Council and in such manner as he may direct. VII of 1913.

Provision regarding application of Act VII of 1913 and liquidation.

(2) In such event the Reserve Fund and surplus assets, if any, of the Bank shall be divided between the Governor-General in Council and the shareholders in the proportion of seventy-five per cent. and twenty-five per cent., respectively.

Regulations.

53. (1) The Board may, with the previous sanction of the Governor-General in Council, make regulations consistent with this Act to provide for all matters for which provision is necessary or convenient for the purpose of giving effect to the provisions of this Act.

Power of the Board to make regulations.

(2) In particular and without prejudice to the generality of the foregoing provision, such regulations may provide for all or any of the following matters, namely :—

(*a*) the maintenance of the share register, the manner in which and the conditions subject to which shares may be held and transferred, and, generally, all matters relating to the rights and duties of shareholders ;

(*b*) the manner in which general meetings shall be convened and the procedure to be followed thereat;

(*c*) the manner in which notices may be served on behalf of the Bank upon shareholders or other persons ;

(*d*) the manner in which the business of the Board shall be transacted, and the procedure to be followed at meetings thereof ;

(*e*) the establishment of Local Boards and the delegation to such Boards of powers and functions ;

(*f*) the constitution and management of staff and superannuation funds for the officers and servants of the Bank ;

(*g*) the manner and form in which contracts binding on the Bank may be executed ;

(*h*) the provision of an official seal of the Bank and the manner and effect of its use ;

(*i*) the manner and form in which the balance-sheet of the Bank shall be drawn up, and in which the accounts shall be maintained ;

(*j*) the circumstances in which, and the conditions and limitations subject to which, the value of any lost, stolen, mutilated or imperfect currency note of the Government of India or bank note may be refunded ; and

(*k*) generally, for the efficient conduct of the business of the Bank.

Amendments and Repeal.

III of 1906.

54. In the Indian Coinage Act, 1906, for Section 11 the following section shall be substituted, namely :—

Amendment of Act III of 1906.

"11. Gold coins, coined at His Majesty's Royal Mint in England or at any mint established in pursuance of a proclamation of His Majesty as a branch of His Majesty's Royal Mint, shall not be legal tender in British India in payment or on account, but such coins shall be received by the

Demonetisation of sovereign and half-sovereign.

Reserve Bank of India at its offices and agencies in India at the bullion value of such coins calculated at the rate of 8·47512 grains troy of fine gold per rupee."

Repeals.

55. The Indian Paper Currency Act, 1923, and the Currency Act, 1927, are hereby repealed. X of 1923. IV of 1927.

The First Schedule.

[*See section* 2 (*m*).]

SCHEDULE OF BANKS.

Ajodhia Bank, Fyzabad.
Allahabad Bank.
American Express Company Incorporated.
Banco Nacional Ultramarino.
Bangalore Bank.
Bank of Baroda.
Bank of Behar.
Bank of India, Bombay.
Bank of Morvi.
Bank of Mysore.
Bank of Taiwan.
Bari Doab Bank, Lahore.
Benares Bank.
Bhargava Commercial Bank.
Bhowanipore Banking Corporation, Calcutta.
Bombay Merchants' Bank, Bombay.
Byopar Sahayak Bank, Meerut.
Canara Bank.
Central Bank of India.
Chartered Bank of India, Australia and China.
Chota Nagpur Banking Association.
Coimbatore Town Bank.
Comptoir National d'Escompte de Paris.
Dawson Bank, Pyapon.
Eastern Bank.
Equitable Eastern Banking Corporation.
Grindlay and Company.
Hongkong and Shanghai Banking Corporation.
Imperial Bank of India.

Imperial Bank of Persia.
Indian Bank.
Industrial Bank of Western India.
Jalpaiguri Banking and Trading Corporation.
Karachi Bank, Karachi.
Karnani Industrial Bank.
Lloyds Bank.
Lyallpur Bank.
Mercantile Bank of India.
Mitsui Bank.
Muffassil Bank, Gorakpur.
Mysore Industrial Bank.
Namboodiri Bank, Pallipuram.
National Bank of India.
National City Bank of New York.
Nederlandsche Indische Handels-bank.
Nederlandsche Handel-Maatschappij.
Nedungadi Bank, Calicut.
Oudh Commercial Bank.
P. and O. Banking Corporation.
People's Bank of Northern India.
Punjab and Kashmir Bank, Rawalpindi.
Punjab and Sind Bank, Amritsar.
Punjab Co-operative Bank.
Punjab National Bank.
Shilotri Bank, Bombay.
Simla Banking and Industrial Company.
South India Bank, Tinnevelly.
Sumitomo Bank.
Thomas Cook & Sons.
Union Bank of India.
U. Rai Gyaw Thoo and Co., Akyab.
Yokohama Specie Bank.

The Second Schedule.

(See section 45.)

Provisions to be contained in the agreement between the Reserve Bank of India and the Imperial Bank of India.

1. The Imperial Bank of India shall be the sole agent of the Reserve Bank of India at all places in British India where

there is a branch of the Imperial Bank of India and no branch of the Banking Department of the Reserve Bank of India.

2. In consideration of the performance by the Imperial Bank of India on behalf of the Reserve Bank of India of the functions which the Imperial Bank of India was performing on behalf of the Governor General in Council at the places referred to in clause 1 before the coming into force of the Reserve Bank of India Act, 1928, the Reserve Bank of India shall pay to the Imperial Bank of India a commission calculated on the total of the receipts and disbursements dealt with annually on account of Government by the Imperial Bank of India on behalf of the Reserve Bank of India. Such commission shall be one-sixteenth of one per cent. on the first 250 crores of such total and one-thirty-second of one per cent. on the remainder.

3. Subject to the condition that the Imperial Bank of India shall keep open branches not less in number than those existing at the time of the coming into force of the Reserve Bank of India Act, 1928, the Reserve Bank of India shall allow the following balances to the Imperial Bank of India at the interest rates hereinafter specified, namely :—

(*a*) during the first five years from that time—3 crores free of interest ;

(*b*) during the next five years—2 crores free of interest and, at the option of the Imperial Bank of India, an amount not exceeding 1 crore at 2 per cent. per annum ;

(*c*) during the next five years—1 crore free of interest and, at the option of the Imperial Bank of India, an amount not exceeding 2 crores at 2 per cent. per annum ; and

(*d*) during the next five years—at the option of the Imperial Bank of India, an amount not exceeding 3 crores at 2 per cent. per annum.

4. The Imperial Bank of India shall not without the approval of the Reserve Bank of India open any branch in substitution for a branch existing at the time this agreement comes into force.

The Third Schedule.

(*See section* 46.)

Scale of additional dividend payable to shareholders.

A. So long as the share capital of the Bank is five crores of rupees—

(1) if the surplus does not exceed four crores of rupees—*Nil* ;

(2) if the surplus exceeds four crores of rupees—

(*a*) out of such excess up to the first one and a half crores of rupees—a fraction of one-thirtieth ;

(*b*) out of each successive additional excess up to one and a half crores of rupees—one-half of the fraction payable out of the next previous one and a half crores of excess :

Provided that the additional dividend shall be a multiple of one-eighth of one per cent. on the share capital, the amount of the surplus allocated thereto being rounded up or down to the nearest one-eighth of one per cent. on the share capital.

B. When the original share capital of the Bank has been increased or reduced, the additional dividend shall be calculated in the manner provided in clauses (1) and (2) above, but the fraction of one-thirtieth mentioned in sub-clause (*a*) of clause (2) shall be increased or diminished in proportion to the increase or reduction of the share capital.

THE FOURTH SCHEDULE.

The Fourth Schedule.

(*See Section* 51.)

RESERVE BANK OF INDIA.

An Account pursuant to the Gold Standard and Reserve Bank of India Act, 1928, *for the week ending on the day of*

Issue Department.

Liabilities.	Rs.	*Assets.*	Rs.
Bank Notes held in the Banking Department ..		Rupee coin	
Bank Notes in circulation		Government of India rupee securities	
Total Bank Notes issued		Internal Bills of Exchange and other commercial paper	
Government of India Notes in circulation ..		Gold securities	
Rupee redemption		Gold coin or bullion—	
		(*a*) held in India	
		(*b*) held outside India	

Ratio of gold and gold securities to liabilities, *per cent.*

Dated the day of 19 .

Banking Department.

Liabilities.	Rs.	*Assets.*	Rs.
Capital paid up		Notes	
Reserve Fund		Rupee coin	
Deposits—		Subsidiary coin	
(*a*) Government		Bills discounted—	
(*b*) Banks		(*a*) Internal	
(*c*) Others		(*b*) External	
Bills payable		(*c*) Government of India Treasury Bills ..	
Other liabilities		Balances held abroad	
		Loans and advances to the Government	
		Other loans and advances	
		Investments	
		Other assets	

Dated the day of 19

Statement of Objects and Reasons.

Part I.

A Bill to give effect to the recommendations of the Royal Commission on Indian Currency and Finance, 1926, proposing the establishment of a Gold Standard for India and the constitution of a Reserve Bank of India to control the operation of the Gold Standard was introduced in the Legislative Assembly on the 25th January, 1927. The initiation of this measure by the Government of India and the discussions which followed both inside and outside the Legislature revealed a general consensus of opinion that the establishment of a Central Bank is desirable in order to secure for India independent control, conducted with reference only to correct banking and commercial principles, of her financial and monetary policy, and revealed at the same time wide divergence of views as to the best means by which, in removing the present governmental control, the risk of domination by sectional interests of one kind or another may be avoided.

The consideration of the aforesaid Bill clause by clause was entered upon during the last session of the Legislative Assembly in Simla. After the House had considered the first few clauses, the Government of India decided, for the reasons given by the Finance Member on the 8th September 1927, not to proceed with the further consideration of the Bill during that session. The Finance Member stated that the Government had from the first held the opinion that the soundest arrangement would be that the constitution of the Bank should be founded upon the subscription of capital by shareholders and the consequent interest of shareholders to see that the affairs of the Bank are conducted in accordance with strict business principles and not otherwise. This is the one plan which has been found to be wholly satisfactory by practical experience of central banking in other countries : and the Finance Member further indicated that the alternative methods of constituting the Reserve Bank of India and forming its directorate which had been proposed during the discussions on the Bill had raised difficult and controversial questions which required time for further careful examination of the whole issue.

During the interval that has since elapsed the Government of India, in consultation with the Secretary of State, have carried out the further review for which postponement of the discussion of the Bill was found to be necessary : and in doing so, they have given full weight to the practical considerations which had been urged against the adoption of their own initial plan and to the alternative suggestions which had been made. In the end while they have come to the conclusion that share capital affords the only satisfactory basis for the constitution of a Reserve Bank for India, at the same time,they have found it possible to embody in the fabric of a shareholders' bank the essence of the arrangements, which opinion in the Legislative Assembly had claimed to be necessary in order to make it certain, so far as this is possible, that the Reserve Bank should ensue the interests of India as a whole and not the interests of one or other section of the community. The manner in which these requirements have been provided for is explained in the Notes on Clauses given in the second part of this statement.

Apart from the new dispositions referred to in the preceding recital, the revised Bill follows generally the provisions of the previous Bill as amended by the Joint Committee of the Legislature.

The new proposals are inconsistent with Clause 4 of the previous Bill which was actually passed by the Legislative Assembly, and it is therefore necessary to propound an entirely new Bill instead of proceeding with the previous Bill.

In view of the great importance attaching to the constitution of a central banking system in India—a point on which the Secretary of State, the Government of India and public opinion are agreed—and in view of the history of the legislation hitherto attempted, the Government of India consider it desirable to ensure that ample opportunity is given for study of their present proposals with a view to their being passed into law in the approaching session of the Legislature. For these reasons the Government of India have decided to publish the revised Bill before the commencement of the session and they will take the first opportunity of bringing it formally before the Legislative Assembly.

PART II.

Clause 1.—It is proposed to give the Bank the sole right of note issue for a period of twenty-five years in the first instance and to provide for renewal as recommended in paragraph 141 of the Royal Commission's report. The provision that the Act shall come into force not later than 1st January 1929, in the Bill circulated in January 1927, was based upon the time-table recommended by the Commission in paragraph 155 of the report. The Bill as amended by the Joint Committee advanced the date for starting the Bank by six months. It has now for various reasons become impracticable to prescribe a fixed date and a proviso has been added to the effect that it should be open to the Governor-General in Council, for reasons to be stated, to postpone the operation of this clause for a year at a time subject to a maximum postponement of three years.

Clause 2.—The definition of Provincial Co-operative Bank in the Bill as amended by the Joint Committee included companies registered under the Indian Companies Act, 1913, under a misapprehension that the Punjab Co-operative Bank registered under that Act was connected with the Co-operative credit system. In the new definition such companies have been excluded and additional provision has been made to include provincial banks registered under Provincial Co-operative Acts.

Clause 3.—The name, the Reserve Bank of India, is that suggested in paragraph 92 of the Royal Commission's report.

Clause 4.—The Royal Commission recommended that the capital of the Bank should be rupees five crores fully paid up, and that the Imperial Bank's shareholders should be given the first opportunity of subscribing for the capital stock of the Bank as consideration for foregoing important privileges which the Imperial Bank now enjoys. A clear-cut division of functions between the Reserve Bank of India and the Imperial Bank of India is the essence of the proposal creating a Reserve Bank and it is undesirable to give the shareholders of the Imperial Bank of India a preponderant voice in deciding the currency policy of the Reserve Bank. It is, therefore, proposed, for this reason and in view also of the agreement contemplated by the Second Schedule, not to give the

Imperial Bank of India the option of subscribing thirty per cent." of the capital. Sub-clauses (2), (3), (6), (7) and (8) provide for a broadbased distribution of the share capital both at the time of original allotment and subsequently, and is intended to be a safeguard against the control of the Bank by sectional interests of any kind. Sub-clause (4) is intended to meet the objection that the utility to India of a share capital bank might be endangered by a possible conflict of interest, within the management of the Bank, between Indian and external capital. Provision has also been made for the transfer of portions of the share capital from one area to another in the event of the shares assigned to any area not being fully taken up at the time of original allotment.

It is necessary that the Government should be prepared to take up any unallotted shares, but it is not desirable that these should continue to be held permanently by Government. It is, therefore, proposed that the Governor-General in Council should dispose of such shares as soon as possible.

Clause 5.—This is based on paragraph 101 of the Royal Commission's report. It is necessary to make provision for the contingent necessity of reducing the share capital and for the regional distribution of any increase in share capital, in regard to which the Commission have made no recommendation.

Clause 6.—The Head Office of the Bank will be located in Bombay as recommended by the Commission in paragraph 97 of the report. Delhi has been added to the list of places where the Bank may establish branches in view of the proposed creation of the Delhi register under clause 4.

Clause 8.—This gives effect to the recommendations in paragraphs 95 and 96 of the Royal Commission's report. The Joint Committee omitted the original provision prohibiting members of the Indian or local Legislatures from being nominated or elected as directors of the Bank. This provision has been reintroduced by sub-clause (2) of this clause for reasons which have been fully explained in previous discussions. Sub-clause *a* (*i*) which was added to the previous Bill by the Joint Committee on the precedent of clauses contained

in certain other enactments establishing central banks, provides that no person may be a director who is not or has not at some time been actively engaged in agriculture, commerce, finance or industry.

Clause 9.—This is derived from paragraph 94 of the Royal Commission's report. The Commission recommended therein that the Reserve Bank should have Local Boards in Bombay, Madras and Calcutta, and that representatives from these Boards should constitute a majority on the Central Board. The Local Boards have now been replaced by the five bodies of delegates one for each of the five areas mentioned in Clause 4. Provision has been made for the representation of commercial and agricultural interests and the term of office of all directors has been fixed at five years. As it would be undesirable that all the directors should vacate office at the same time, varying periods of tenure have been fixed in Clause 6 for directors nominated or elected at the outset.

Clause 10.—This clause provides for the election of directors by the shareholders through a body of delegates elected for this purpose. Qualifications for election as delegates and directors are also prescribed and the provision that no shareholder shall have more than one vote is intended to ensure protection for the small shareholder.

Clause 11.—It is provided in this clause that the Governor, a Deputy Governor or any nominated or elected director may be removed by the Governor-General in Council if a resolution to that effect is passed by a majority of the Board consisting of not less than 15 directors.

The additional provision for the removal of elected directors follows the lines of a similar provision in the Imperial Bank of India Act. It seems undesirable that elected directors should be removable by a bare majority at a general meeting. It is proposed that directors other than the Governor, Deputy Governors and the nominated official shall cease to hold office if they do not obtain within a month of appointment or if subsequently they cease to possess the required number of shares. This restriction does not however come into force immediately as it is necessary to give sufficient

time to directors to qualify themselves by purchase of shares in the open market.

Clause 12.—The fixation of a period of five years for the tenure of the directors, makes it necessary to provide for casual vacancies.

Clause 13.—This clause introduces a necessary provision for the holding and conduct of elections and the final decision of doubts or disputes.

Clause 14.—The Joint Committee proposed in the previous Bill that the minimum number of meetings to be held by the Board in each year should be twelve. This has now been reduced to six in view of the new proposal that the Board must include directors from every part of India. It is also proposed to prescribe that as a minimum two meetings of the Board should be held each year in Calcutta, in view of the commercial importance of that city.

Clause 15.—This is an obviously necessary provision and is based on paragraph 98 of the Royal Commission's report. The power of voting by proxy has been rigorously limited in order to ensure that the policy of the Bank shall not be easily susceptible of control by any combinations of special interests.

Clause 16.—The temporary provisions introduced by this clause are necessary as the Board has to be constituted in advance of the raising of the share capital. The varying periods of tenure prescribed in this clause are intended to retain continuously in the Board a number of directors with previous experience.

Clause 17.—This embodies generally the proposals in Schedule II of the Royal Commission's report defining the functions and powers of the Bank. It is, however, proposed to modify the Commission's recommendations in certain respects.

Sub-clause 1.—The Commission did not propose to allow power to the Reserve Bank to receive non-interest-bearing deposits from private persons. It is considered by the Government of India that like other central banks in the world

the Reserve Bank of India should also be allowed to receive deposits from private persons provided no interest is paid.

Sub-clause 2 (*a*).—The restriction to scheduled banks of the facilities provided in this section and elsewhere is intended to give to the scheduled banks some compensating advantage for the obligation which the Bill imposes upon them to maintain compulsory deposits free of interest in the Reserve Bank.

Sub-clause 2 (*b*).—As India is predominantly an agricultural country, it is thought desirable to raise the limit of bills and notes which may be purchased or rediscounted under this provision to one-quarter of the total value of all bills and notes purchased or rediscounted by the Bank.

Sub-clause 3.—Schedule II of the Commission's report proposed that the Bank should have full discretion to purchase and sell the currencies of any foreign country having a gold standard. So wide a discretion is considered undesirable, and it is proposed that operations of this nature should be confined to such countries having a Gold Standard as the Governor-General in Council may designate for the purpose.

Sub-clause 4.—The financing of industry and the movement of crops in India is at present effected by cash credits and as the provision recommended by the Commission stands, it would be difficult for the Reserve Bank to assist other banks in providing necessary credit facilities without considerable changes in banking methods. It is, therefore, proposed in sub-clause (4) (*e*) that for a period of five years the Bank should be authorised to advance money against promissory notes of scheduled banks under certain conditions.

Sub-clause 8.—It is considered undesirable to limit the amount of securities held at any time in the Banking Department to so low a figure as 25 per cent. of the liabilities as recommended by the Royal Commission in clause 3 (*d*) of Schedule II to their report, since in view of the fluctuating character of deposits the limitation might on occasion force the sale of securities merely to bring the Bank within the provisions of its charter for a few days.

The Commission recommended in clause 7 (*a*) of Schedule II to their report that the paid-up capital and reserve may be invested in securities of the Government of India having not more than five years to run. In view of the fact that the Government of India are now funding their short-term loans into long-term loans the limitation suggested might in the near future unduly restrict the power of the Bank to invest in Government securities. It is, therefore, proposed to modify the provision so as to permit of investment in Government of India securities of any maturity.

Sub-clause 13.—The power of the Reserve Bank to open accounts and act as agents of other banks is restricted by this provision. Such relations may be entered into only with central banks which are the principal currency authorities in their respective countries and among which the Federal Reserve Banks in the United States of America are included.

Sub-clause 14.—It is essential that the Bank should have power to borrow in London in view of the obligation imposed upon it to keep the Secretary of State in funds, and it is necessary also that the Bank should be able to borrow in India so as to facilitate the control of credit. The limitation which this clause provides will prevent the Bank from using its power of borrowing in order to compete with other banks for fixed deposits.

Clause 18.—This gives effect to the recommendation in paragraph 102 of the Royal Commission's report regarding open market operations. The Joint Committee considered it necessary to prescribe definitely that the Reserve Bank should not be entitled to enter into indiscriminate competition with commercial banks, and for this reason it has been provided that action under this clause must be approved by the Board of the Bank : and the purposes for which alone they should approve the undertaking of such operations have also been indicated.

Clause 19.—This is based upon Schedule II of the Commission's report defining the business which the Bank should not be authorised to carry on or to transact.

Clauses 20 *and* 21.—These give effect to the recommendation in paragraph 140 of the report regarding the relations of

the Bank with the Government. As recommended by the Joint Committee it has been provided that the Reserve Bank should have control of all Government balances not excluding those of such of the Local Governments as may have the custody and management of their own provincial revenues.

Clause 22.—This gives effect to the recommendation in paragraph 141 of the report. The Commission recommend that the right of note issue should be transferred to the Bank as soon as the Bank is in a position to issue its own notes. It is, however, thought to be undesirable to delay the exercise of this function of the Bank until it is able to arrange for the manufacture and issue of its own notes, and it is therefore proposed to allow the Bank to issue notes of the Government of India for a year from the date on which the Bank takes over the control of the currency.

Clause 23.—This gives effect to the recommendation in paragraph 143 of the Commission's report regarding the separation of the Banking and Issue Departments of the Bank.

Clause 24.—This gives effect to the recommendation in paragraph 142 of the Commission's report. Freedom is retained to postpone for a time the issue of one rupee notes if such postponement appears desirable with reference to the size of the holding of silver rupees in the Reserve. Provisions relating to a gold mohur introduced by the Joint Committee have been removed for reasons which have been fully explained in previous discussions.

Clause 25.—This gives effect to the recommendation in paragraph 155 of the Commission's report regarding the form and material of bank notes.

Clause 26.—This is based upon the recommendation in paragraph 149 of the Commission's report that the notes of the Bank shall be legal tender for the payment of any amount and shall be guaranteed by the Government of India. The guarantee ensures the confidence of the public in the bank notes.

The Commission recommended in paragraph 141 of their report that, not later than five years from the date of the Bank Charter becoming operative, the Government of India notes still outstanding should cease to be legal tender except at Government treasuries. It may be presumed that by the end of five years very few Government of India notes will remain outstanding : but it would be undesirable to take away the legal tender character of such note in the absence of any very definite advantage to be gained by so doing. No provision to the effect suggested is therefore made. It is, however, proposed to take power for the Governor-General in Council to call in notes of particular series if necessity arises.

Clause 27.—This is based on paragraph 155 of the Commission's report regarding the re-issue of bank notes.

Clause 28.—This is based upon a similar provision in the Indian Paper Currency Act, 1923, and is necessary to protect the Bank against a civil action in respect of notes lost, stolen, mutilated or imperfect. The present practice by which a note may be divided into two halves and the halves when joined together are accepted as legal tender remains unaffected.

Clauses 29 *and* 30.—These are based upon similar provisions in the Indian Paper Currency Act, 1923. The proviso in clause 29 has been altered from the form in which it stood for many years in order to make it clear that cheques upon a banking account are not prohibited by that clause, even though the account may be overdrawn.

Clause 31.—This gives effect to the recommendations in paragraph 145 of the Commission's report regarding the constitution of the Reserve.

Sub-clause 2.—The Joint Committee introduced in the previous Bill a provision requiring that after the end of ten years the amount of gold securities in the Reserve must never exceed one-half of the total gold assets. This has been omitted, as such a provision is likely to prove unduly hampering to the executive of the Bank in the management of the Reserve.

Sub-clause 3.—The amount of silver coin and bullion now held in the Paper Currency Reserve is 110 crores, or 25 crores more than the amount held at the time at which the Royal Commission made their recommendations. It is open to grave doubt whether it would be possible without a serious disturbance of the silver markets of the world to dispose of this surplus silver within a period of ten years. Partly for this reason and partly because of the obligation imposed on the Bank by clause 37 to supply rupees freely to the public in such quantities as may be required for circulation, the limits of the amount of rupee coin which may be held at various periods in the Reserve have been increased by 25 crores each.

Sub-clause 5.—The proportion of the gold coin and gold bullion held in the Reserve which must be kept in British India has been raised to 85 per cent. The raising of the proportion to this extent has been rendered possible largely by the elimination of the provision for the sale of gold for delivery outside India which was recommended by the Commission.

Sub-clause 6.—The Joint Committee wished to prohibit the holding in the Reserve of bills of exchange drawn on foreign gold standard countries as an unnecessary and undesirable feature of a gold reserve. But the provision to which the Joint Committee objected appears in Statutes regulating the conduct of other central banks, and the Government of India are satisfied that the same liberty should be given to the Reserve Bank of India.

Clause 32.—This gives effect to the recommendation in paragraph 146 of the Commission's report defining the liabilities of the Issue Department. The initial amount of 50 crores of rupees for the purpose of providing for rupee redemption recommended by the Commission has however now been altered to 40 crores. The original figure was based on an estimate indicating the total amount of rupees that might be spared from circulation as about 250 crores. In view of the changes now proposed as regards the permissible silver holding in the Reserve and of the return of rupees from circulation since the Royal Commission reported, it is considered safe to reduce the figure for rupee redemption to 40 crores of rupees.

The provision in sub-clause (2) of this clause is similar to that in the proviso to sub-section (6) of section 18 of the Indian Paper Currency Act, 1923, although it differs in detail. Under the Indian Paper Currency Act, 1923, notes of denominational value exceeding Rs. 100 cannot be deemed to be not in circulation until 100 years after the date of issue, whereas notes of lower denominations are so deemed after 40 years. This distinction between the higher and the lower denominations of notes is undesirable. In practice notes of higher denomination are much less likely to be outstanding for a very long period than notes of lower denomination and the practice at the Bank of England is to treat all notes as not in circulation after 40 years. It is considered that the Reserve Bank might with advantage follow the practice of the Bank of England.

Clause 33.—This is based upon paragraph 144 of the report. The Commission recommended that coin and bullion and securities to be transferred to the Issue Department should be specified in a Schedule. The amount of notes in circulation at the time of inauguration of the Bank will not be known when the Bill is introduced and passed and also between the dates of introduction of the Bill and its passing into law and the inauguration of the Bank, there will be changes in the constitution of the Reserve held against note issue. It is, therefore, proposed to provide for the transfer to the Bank of assets of such a nature as to enable the Bank to constitute the Reserve in accordance with the requirements laid down in the Act. In order to give the new Bank the necessary margin over minimum requirements, it is proposed to include in the assets transferred, gold and gold securities equal to one-half of the liabilities of the Issue Department as suggested in clause 3 (*a*) of Schedule III to the report.

Clause 34.—This gives effect to the recommendation in paragraph 147 of the report regarding the disposal of surplus rupees by the Bank.

Clause 35.—This gives effect to the recommendation of the Commission in paragraph 147 of the report. As it would be uneconomical to coin new rupees until the stock of silver rupees in the Reserve is reduced to a limit of 25 crores or one-

tenth of the total amount of the Reserve whichever is greater, it is proposed to limit the right of the Bank to demand the delivery of rupee coins from Government.

Clause 36.—This gives effect to the recommendation in paragraph 148 of the report regarding the mutual obligations of the Government and the Bank in regard to rupee coin.

Clause 37.—This gives effect to the recommendation in paragraph 152 of the report. The provisions regarding mohurs introduced by the Joint Committee in this clause have been omitted.

Clauses 38 *and* 39.—These give effect to the recommendations in paragraphs 150 and 166 of the Commission's report regarding the sale of gold and gold exchange by the Bank. Certain modifications are however proposed. The obligation to sell gold for delivery at foreign centres has been replaced by a permanent obligation to sell gold exchange from the outset in any gold standard country notified in this behalf by the Government of India. It is considered that the obligation imposed on the Reserve Bank to keep stable the value of the currency will be made capable of fulfilment by this provision, while at the same time it will make it possible for a greater proportion of gold to be held in India.

The latest date recommended by the Currency Commission on which the obligation to sell gold should have effect is 1st January 1931. The Joint Committee advanced it by six months and for the reasons given under clause 1 it has been considered necessary that power should be taken to postpone the effective operation of this section in the manner provided in that clause.

The minimum amount of gold to be purchased or sold was originally fixed at 1,065 tolas based on the fact that the weight of commercial bars in London is 400 ozs. This original figure is in both cases now reduced to 250 tolas as being a figure more suited to Indian conditions.

The Commission recommended that during the transition period the Reserve Bank should be under an obligation to sell gold or gold exchange at its option. As the Bank must concentrate on building up its gold holdings in order to be in a

position to undertake the definite obligation to sell gold prescribed for a later stage, the option to sell gold during the interim period has been replaced by the immediate permanent obligation to sell gold exchange already mentioned.

Clause 40.—This gives effect to the recommendation in paragraphs 151 and 166 of the Commission's report.

Clause 41.—This gives effect to the recommendation in paragraph 153 of the report regarding the suspension of reserve requirements.

Clause 42.—This gives effect to the recommendation in paragraph 154 of the Commission's report. But it is now made clear that the Bank is to be exempted only from the payment of stamp duty under the Indian Stamp Act, 1899, in respect of the bank notes issued by it. It is not the intention to give any wider exemption.

Clause 43.—The provisions in this clause are in accordance with the recommendations in paragraph 149 of the report. The Commission recommended that the Governor-General in Council should have the right to take over the assets of the Issue Department so far as they are required to meet the liability of the note or of rupee redemption. It is proposed to give the Governor-General in Council the right to take over the assets not only of the Issue Department but of the Banking Department as well, as in theory such a necessity might arise if the Bank failed to keep sufficient assets in the Issue Department. A provision is also made for the carrying on of the note issue in such circumstances by some other agency determined by the Governor-General in Council.

Clause 44.—This gives effect to the recommendation in paragraph 161 of the Commission's report with certain modifications. The percentages for minimum reserve balances recommended by the Commission appear somewhat high for India. It is, therefore, proposed to reduce these percentages to 7½ and 2½ per cent. of the demand and time liabilities, respectively.

The definition of 'Bank' or 'Banker' suggested in paragraph 162 of the Commission's report is imperfect, but it is

difficult to arrive at any satisfactory definition. It is, however, considered that if the Reserve Bank is to exercise proper control over the credit system of the country, the obligation imposed by this clause must be extended as widely as possible and should fall upon every firm of any standing or importance doing banking business in British India. It is, therefore, proposed to exhibit in a Schedule attached to the Bill the Banks to which the provision in this clause should apply in the first instance, all banks being included which have a paid-up capital and reserve of an aggregate value of not less than three lakhs of rupees. For the future the Governor-General in Council is required to include among the scheduled banks any bank which attains the necessary standing or importance and to exclude any bank which falls short of that standard.

The method of computing of the requisite proportion of the demand and time liabilities of the banks affected, follows the provisions made for the same purpose in the Federal Reserve System of the United States of America.

As the monthly return prescribed in paragraph 161 of the report will show only the position at the close of the month to which it relates, it is necessary to provide for the receipt of the information mentioned in sub-clause (3) of this clause.

It is also necessary that provision should be made to enable the Government to take action not only on the monthly report submitted by the Bank, but also on any report received from the Board of the Reserve Bank.

The provision in paragraph 161 of the Commission's report, which requires a summary of the monthly return of each bank to be published, has been omitted as the particulars required for the purpose of this clause furnish only a partial statement of the bank's affairs and their publication might mislead the public as regards the financial position of a bank.

Clause 45.—This follows the intention of paragraph 87 of the report.

Clause 46.—This is based upon the recommendation in paragraph 100 of the Commission's report. It is considered unnecessary to build up the reserve fund as quickly as the Commission suggest and a lower rate of accumulation has, therefore, been proposed. Also the additional dividend to be given to shareholders under certain circumstances has been reduced from a maximum of 3 per cent. recommended by the Commission to one of 2 per cent.

Clause 47.—This gives effect to the recommendation in paragraph 158 of the Commission's report.

Clauses 48, 49 *and* 50.—These give effect to the recommendation in paragraph 156 of the report.

Clause 51.—This gives effect to the recommendation in paragraph 157 of the report.

Clause 52.—It is necessary to make provision for the contingency of the liquidation of the Bank and the distribution of the reserve fund and surplus assets, if any, of the Bank.

Clause 53.—This is based upon the recommendation in paragraph 164 of the report. The Commission proposed that the Governor-General in Council should be given absolute power to make regulations. It is thought preferable that regulations should be made by the Board with the previous approval of the Governor-General in Council.

Local Boards are not to be constituted on the creation of the Reserve Bank, but it is proposed to give power to the Reserve Bank Board to establish such Local Boards if considered necessary later on and to delegate to them such powers and functions as may be desirable.

Clause. 54.—The obligation imposed on the Government by the Currency Act IV of 1927 to receive sovereigns and half-sovereigns from the public at their bullion value will be taken over by the Bank simultaneously with the transfer o the conduct of note issue to it.

The First Schedule.—The First Schedule in the Bill as amended by the Joint Committee has been brought up-to-date.

The Second Schedule.—The provisions contained in this Schedule involve no fresh charge on the tax-payer. They are designed to compensate the Imperial Bank of India for the agency work done for the Reserve Bank and for the loss in respect of non-paying branches.

The Third Schedule.—This gives the scale of additional dividend payable to the shareholders and is so fixed as to give a maximum of 2 per cent. in addition to the ordinary dividend of 5 per cent.

The Fourth Schedule.—This is based upon Schedule IV to the report of the Commission. The gold coin or bullion held by the Bank in the Issue Department in India is proposed to be shown separately from that held outside India.

IMPERIAL BANK OF INDIA AMENDMENT BILL.

Report of Select Committee.

We, the undersigned, members of the Joint Committee to which the Bill further to amend the Imperial Bank of India Act, 1920, for certain purposes was referred, have considered the Bill and the papers noted below, and have now the honour to submit this our Report, with the Bill as amended by us annexed hereto.

(1) Letter from the Managing Governors, Imperial Bank of India, No. 1977, dated the 27th April 1927,

(2) Letters from the Managing Governors, Imperial Bank of India, No. 2623, dated the 1st June 1927, No. 3315, dated the 8th July 1927, and No. 3451, dated the 13th July 1927.

2. The amendments which we have made are almost all amendments which have been suggested by the Central Board of the Imperial Bank of India. We proceed to refer to the more important of them.

Clause 2.—We have inserted the definition provided by this clause at the instance of the Imperial Bank although it is not perhaps very necessary from the drafting point of view.

Clause 4 (*originally clause* 3).—The Bank correctly pointed out that clause (*c*) of sub-clause (1) of this clause as originally framed omitted to provide for business other than Government business; we have effected the necessary amendment by the omission of certain words.

Clause 9 (*originally clause* 8).—Under the Act as it stands at present Directors representing newly-established Local Boards are entitled to be present at meetings of the Board but not to vote. The Central Board of the Bank consider this restriction unnecessary, and we have accordingly removed it by the omission from sub-section (2) of the proposed new section 28 of the words " and any Governors appointed under clause (*e*)."

Clause 11 (*originally clause* 10).—The Central Board have pointed out that under sub-clause (1) of this clause, which inserted a new sub-clause (*ia*) in clause (*a*) of the First Part of the First Schedule, the Bank would be enabled under regulation 56 in the Second Schedule to invest monies set aside as reserves in the shares of any limited liability company. We agree that this is undesirable. We have accordingly transferred the reference to shares and debentures of companies with limited liability to a new sub-clause (iii*a*).

We have added a sub-clause after sub-clause (7) to give specific power to the Bank to hold and generally to deal in property which the Bank may have to buy in for the purpose of preserving their security for a loan or advance.

We have also provided in sub-clause (14) [originally sub-clause (13)], specific power for the Bank to subsidise the pension funds of the old Presidency Banks which it is necessary for it to do in order to carry out its obligations under Section 6 of the Act.

We have added a fresh sub-clause to this clause to make it clear that the negotiable securities referred to in clause (4) of Part II of the First Schedule do not include any negotiable security which is a trust security.

Clause 12 (*originally clause* 11).—At the instance of the Central Board, we have given power to the Bank to refuse

to register any transfer of shares to a minor or person of unsound mind or to a firm.

Clause 13 of the Bill as introduced allowed the shareholders to increase or reduce the capital of the Bank by special resolution and without the previous sanction of the Governor-General in Council which, under regulation 19 of the Second Schedule, is at present requisite. This power in the case of companies subject to the Indian Companies Act, 1913, is hedged round with important restrictions which are set forth at length in Section 55 to 66 of that Act. In the case of such companies confirmation by the Court is necessary. We think it sufficient in the present case to retain regulation 19 as it already stands, as the Governor-General in Council will then be in a position to lay down the conditions subject to which the share capital may be reduced.

We have rejected a suggestion by the Central Board that the Bank should be given discretion to refuse to recognise the holder of a succession certificate as the person having title to shares mentioned in the certificate.

Clause 15.—The Central Board point out that, in regulation 24 of the Second Schedule as it stands at present, no provision is made for fixing the place at which a special meeting is to be held. We have accordingly redrafted regulation 24 on the lines suggested by them.

Clause 16.—The Central Board point out that the present requirements of regulation 36 involve the sending of a large number of original powers of attorney from local head officer of the Bank to the place where a general meeting of the shareholders is to be held. We have accordingly adopted their suggestion that the certificate of the secretary of the local head office where any such power has been deposited and registered shall be receivable in place of the original power of attorney.

Clause 23.—We have inserted this clause, again at the instance of the Central Board, to give the Board power to grant gratuities and compassionate allowances to widows and dependents of deceased officers and servants of the Bank, a power which they do not at present possess.

Clause 25 (*originally clause* 22).—We have decided, in view of the fact that the Imperial Bank of India is now being converted into a commercial bank, that there is no reason why the very important requirements of Sections 132 and 136 of the Indian Companies Act, 1913, should not be observed by it. We understand that the Central Board have no objections to a provision on the lines of the one which we have made in this clause, but we consider that such a provision is essential in any case.

Clause 27.—We have inserted, at the instance of the Central Board, a provision on the lines of Section 67 of the Presidency Banks Act, 1876, to enable the Bank to be voluntarily wound up.

Clause 28.—We have agreed to a recommendation of the Central Board providing that shareholders who have supplied to the Bank no address in British India to which notices shall be sent shall not be entitled to receive the same.

The only other amendments of consequence which we have made are amendments designed to be enable the Deputy Managing Governor to perform the functions of the Managing Governor under regulations 23 (2), 42, 49 (q) and 51 in the Second Schedule.

3. The Bill was published in the *Gazette of India* Extraordinary, dated the 17th January 1927.

4. We think that the Bill has not been so altered as to require re-publication, and we recommend that it passed as now amended.

[AS AMENDED BY THE JOINT COMMITTEE.]

[*Words printed in Italics indicate the amendments suggested by the Committee.*]

A Bill further to amend the Imperial Bank of India Act, 1920, for certain purposes.

WHEREAS by reason of the constitution of the Reserve Bank of India it is expedient further to amend the Imperial Bank of India Act, 1920, in order to modify the control of the Governor-General in Council over the

XLVII of 1920.

management of the Bank, to remove certain restrictions on the transaction of business by the Bank, and to provide for an agreement between the Bank and the Reserve Bank of India; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Imperial Bank of India (Amendment) Act, 1927.

(2) It shall come into force on such date as the Governor-General in Council may, by notification in the *Gazette of India*, appoint.

XLVII of 1920.

Amendment of section 2, Act XLVII of 1920.

2. *After clause (i) of section 2 of the Imperial Bank of India Act, 1920 (hereinafter referred to as the said Act), the following clause shall be inserted, namely: —*

(ii) "Secretary" and "Deputy Secretary" mean, respectively, the Secretary and Treasurer and the Deputy Secretary and Treasurer of the Bank.

Repeal of section 9, Act XLVII of 1920.

3. Section 9 of the said Act is hereby repealed.

Amendment of section 10, Act XLVII of 1920.

4. (1) In sub-section (1) of section 10 of the said Act,—

(*a*) for the words "the Secretary of State for India in Council" the words "the Reserve Bank of India" shall be substituted;

(*b*) in clause (*i*), the words "to act as banker for, and" shall be omitted, and after the word "securities" the words "as agent for the Reserve Bank of India" shall be inserted; and

(*c*) in clause (*ii*), for the words "the Government" the words "the Reserve Bank of India" shall be substituted.

(2) In sub-section (2) of the same section, clause (*a*) and the letter and brackets "(*b*)" shall be omitted.

Amendment of section 12, Act XLVII of 1920.

5. In clause (*a*) of section 12 of the said Act, after the words "at such places" the words "whether in India or elsewhere" shall be inserted.

Amendment of section 13, Act XLVII of 1920.

6. In sub-section (1) of section 13 of the said Act, after the words "in India" the words "or elsewhere" shall be inserted, and the *Explanation* shall be omitted.

Amendment of section 23, Act XLVII of 1920.

7. In section 23 of the said Act, the words "with the previous sanction of the Governor-General in Council" and the words "the Bank may also, subject to the provisions of this Act as to the business to be transacted there, establish an office in London" shall be omitted.

Amendment of section 25, Act XLVII of 1920.

8. In section 25 of the said Act, the words "with the previous sanction of the Governor-General in Council" shall be omitted.

Substitution of new section for section 28, Act XLVII of 1920.

9. For section 28 of the said Act the following section shall be substituted, namely :—

Constitution of Central Board.

"28. (1) The Central Board shall consist of the following Governors, namely :—

(*i*) the presidents and vice-presidents of the Local Boards established by this Act ;

(*ii*) a Managing Governor who shall be appointed by the Central Board for a period *not exceeding* five years on such terms as the Central Board may direct, and may be continued in his appointment by the Central Board for such further periods not exceeding five years in each case as the Central Board thinks fit ;

(*iii*) a Deputy Managing Governor who shall be appointed by the Central Board ;

(*iv*) the secretaries of the Local Boards established by this Act : and

(*v*) if any Local Board is hereafter established under this Act, such number of persons to represent it as the Central Board may prescribe.

(2) The Governors specified in clauses (*iii*) and (*iv*) of sub-section (1) shall be at liberty to attend all meetings of the Central Board and to take part in its deliberations, but shall not be entitled to vote on any question arising at any meeting:

Provided that the Deputy Managing Governor shall be entitled to vote in the absence of the Managing Governor."

Repeal of section 30, Act XLVII of 1920.

10. Section 30 of the said Act is hereby repealed.

Amendment of Schedule I, Act XLVII of 1920.

11. (1) In Part I of Schedule I to the said Act, the following amendments shall be made, namely :—

(1) in sub-clause (*iii*) of clause (*a*), after the words " a district board " the words " or a municipal board or committee " shall be inserted ;

(2) *after sub-clause* (*iii*) *of the same clause the following sub-clause shall be inserted, namely :—*

" (*iiia*) *subject to any general or special directions of the Central Board, fully paid shares and debentures of companies with limited liability whether registered in India or elsewhere* " ;

(3) for sub-clause (*iv*) of the same clause the following sub-clause shall be substituted, namely :—

" (*iv*) goods which, or the documents of title to which, are deposited with, or pledged, hypothecated, assigned or transferred to, the Bank as security for such advances, loans or credits " ;

(4) in sub-clause (*vi*) of the same clause, the words " fully paid shares and debentures of companies with limited liability, or " shall be omitted ;

(5) in clause (*b*), for the words " assigned to " the words " or pledged, hypothecated, assigned or transferred to " shall be substituted ;

(6) in clause (*d*), the words beginning with the words " payable in India, or in Ceylon " and ending with the words " may approve in that behalf " shall be omitted ;

(7) in clause (*f*), the words " made payable in India or in Ceylon " shall be omitted ;

(8) *in clause* (*j*) *after the word* " *claims* " *the following shall be added, namely* :—

" *and the acquisition and holding of, and generally the dealing with, any right, title or interest in any property, moveable or immoveable, which may be the Banks' security for any loan or advance or may be connected with any such security* " ;

(9) in clause (*l*), for the words " the acting as administrator, executor or trustee for the purpose of winding up estates " the words " the administration of estates for any purpose whether as an executor, trustee or otherwise " shall be substituted ;

(10) in sub-clause (*iii*) of the same clause, the words " at the risk of the principal " shall be omitted ;

(11) in clause (*m*), the words beginning with the words " for the use of" and ending with the word " personal needs " shall be omitted ;

(12) in clause (*n*), the words " for the purpose of meeting such bills or letters of credit " shall be omitted ;

(13) in clause (*o*), the words " in India " shall be omitted ;

(14) *for* clause (*p*) *the following clause shall be substituted, namely* :—

" (*p*) *the subsidizing from time to time of the pension funds of the Presidency Banks* " ;

(15) in clause (*q*), after the words " kinds of business " the words " including foreign exchange business " shall be inserted.

(2) *In clause* (4) *of Part II of the same Schedule, after the words "negotiable security" the following words and brackets shall be inserted, namely* :—

"(*not being a security in which a trustee may invest trust money under section* 20 *of the Indian Trusts Act*, 1882)."

Amendment of regulation 10, Schedule II, Act XLVII of 1920.

II of 1882,

12. In regulation 10 in Schedule II to the said Act (*which* Schedule *is* hereinafter referred to as the said Schedule).—

(*a*) the words "not being fully paid shares" shall be omitted, *and*

(*b*) *after the words "does not approve" the following shall be inserted, namely* :—

"*or to any person who is a minor or has been found by a Court of competent jurisdiction to be of unsound mind or to or in the name of any firm.*"

Amendment of regulation 11, Schedule II, Act XLVII of 1920.

13. In regulation 11 in the said Schedule,—

(*a*) after the word "share," where it first occurs, the words "or the holder of a succession certificate issued under Part X of the Indian Succession Act, 1925, in respect of the share" shall be inserted ; and

XXXIX of 1925.

(*b*) after the words "deceased survivor" the words "or any person who is the holder of a succession certificate in respect of such survivor's interest in the share" shall be inserted.

Amendment of regulation 23, Schedule II, Act XLVII of 1920.

14. In regulation 23 in the said Schedule, in sub-regulation (2), for the words "a Managing Governor" the words "the Managing Governor *or Deputy Managing Governor*" shall be substituted.

Substitution of new regulation for regulation 24, Schedule II, Act XLVII of 1920.

15. *For regulation 24 in the said Schedule the following regulation shall be substituted, namely :—*

"(1) *The Central Board shall convene a special meeting on the requisition of any three Governors or of not less than one hundred shareholders holding shares of the aggregate amount of not less than five hundred thousand rupees, upon which all calls or other sums due have been paid, if such requisition is signed by the requisitionists and addressed to the Managing Governor or Deputy Managing Governor and contains a statement of the object of the proposed meeting.*

Special Meetings.

(2) *The requisition may consist of several documents in like form, each signed by one or more of the requisitionists.*

(3) *Sixty days' previous notice of any such meeting shall be given by the Central Board under the hand of not less than three Governors, and such notice shall state the purpose for which the meeting is convened and the time and place of such meeting, and shall be advertised in the "Gazette of India" and in not less than three daily newspapers, of which one shall be a newspaper published in the vernacular."*

Amendment of regulation 36, Schedule II, Act XLVII of 1920.

16. *In regulation 36 in the said Schedule, after the words "power or authority," the following words shall be inserted, namely :—*

"or, in the case of a power of attorney previously deposited and registered with any local head office, a certificate of the Secretary of such local head office as to such deposit and registration."

Amendment of regulation 38, Schedule II, Act XLVII of 1920.

17. In regulation 38 in the said Schedule, for the words "Managing Governors" the words "the Managing Governor *or Deputy Managing Governor*" shall be substituted.

Amendment of regulation 39, Schedule II, Act XLVII of 1920.

18. In regulation 39 of the said Schedule,—

(*a*) in *the proviso to* sub-regulation (1), the words "or is nominated or appointed by the Governor-General in Council" shall be omitted;

(*b*) in sub-regulation (2), the words beginning with the words "Provided that" and ending with the word and figures "section 28;" shall be omitted; and

(*c*) in sub-regulation (3), the words "or of the Central Board and a Local Board" shall be omitted.

Amendment of regulation 40, Schedule II, Act XLVII of 1920.

19. In regulation 40 in the said Schedule, the words and brackets "(other than a Governor nominated or appointed by the Governor-General in Council)" shall be omitted.

Amendment of regulation 42, Schedule II Act XLVII of 1920.

20. In regulation 42 in the said Schedule, for the words "a Managing Governor," wherever they occur, the words "the Managing Governor *or Deputy Managing Governor*" shall be substituted; *and in sub-regulation* (1) *for the words "at every local head office established by this Act" the words "at each of the local head offices established at Calcutta, Bombay and Madras" shall be substituted.*

Amendment of regulation 44, Schedule II, Act XLVII of 1920.

21. For sub-regulation (1) of regulation 44 in the said Schedule the following shall be substituted, namely :—

"(1) At the first meeting of the Local Board which takes place after the first meeting of the Central Board in each year, the Local Board shall elect from among its members a president and a vice-president who shall continue in their respective offices until the first meeting of the Local Board

after the first meeting of the Central Board in the following year, and, whenever the office of president or vice-president becomes vacant, the Local Board shall at its next meeting elect a successor who shall hold office for the unexpired portion of the period for which his predecessor was appointed:

Provided that no person shall be elected to be president or vice-president more than twice in succession."

Amendment of regulation 49, Schedule II, Act XLVII of 1920.

22. In regulation 49 in the said Schedule,—

(*a*) in sub-regulation (1), for the words "a Managing Governor" the words "the Managing Governor *or Deputy Managing Governor*" shall be substituted;

(*b*) in sub-regulation (5), after the word "Secretary" the words "or deputy secretary" shall be inserted.

Amendment of regulation 50, Schedule II, Act XLVII of 1920.

23. *In clause (b) of regulation 50 in the said Schedule, after the word "servants" the following shall be inserted, namely :—*

"*and to grant gratuities or other financial assistance, either temporary or permanent, to widows, children or other dependants of deceased officers or servants.*"

Amendment of regulation 51 Schedule II, Act XLVII of 1920.

24. In regulation 51 in the said Schedule, for the word "Governors" the words "Governor *and Deputy Managing Governor*", and for the word "officers" the word "employees," shall be substituted.

Amendment of regulation 54, Schedule II, Act XLVII of 1920.

25. In regulation 54 in the said Schedule, *for* sub-regulation (3) *the following shall be substituted, namely :—*

VII of 1913.

"(3) *The statement of the balance shall contain the particulars and shall be in the form required by section* 132 *of the Indian Companies Act*, 1913, *and the provisions of that section and of section* 136 *of the same Act shall apply to the Bank in like manner as they apply to a banking company.*"

Amendment of regulation 58, Schedule II, Act XLVII of 1920.

26. In sub-regulation (2) of regulation 58 in the said Schedule, for the words in the proviso 'a special meeting shall be called for the purpose of supplying the same" the words "the vacancy may be filled by the Central Board" shall be substituted.

Insertion of new regulation 60*A in Schedule II, Act XLVII of* 1920.

27. *After regulation* 60 *in the said Schedule the following regulation shall be inserted, namely :—*

Liquidation.

"60*A*. *Notwithstanding anything contained in this Act or in Section* 271 *of the Indian Companies Act*, 1913, *if the shareholders of the Bank* VII of 1910. *pass a special resolution that the Bank be wound up voluntarily under the provisions of the Indian Companies Act*, 1913, *the Bank shall be wound up in accordance with the provisions of that Act with regard to the voluntary winding up of a company :*

Provided that, for the purposes of this section, no such special resolution shall be deemed to have been passed unless at least one-third of the shareholders holding at least one-half of the paid-up capital of the Bank for the time being be present in person or by proxy and a majority poll by open voting in favour of the said resolution and such resolution is thereafter confirmed by a majority of the shareholders at a subsequent special meeting held at an interval of not less than two months or more than three months from the date of the meeting at which the resolution was first passed."

Substitution of new regulation for regulation 62, *Schedule II. Act XLVII of* 1920

28. *For regulation* 62 *in the said Schedule the following regulation shall be substituted, namely :—*

"62. *A shareholder who has no registered address in British India and has not supplied to the Bank an address for the giving of notices to him shall not be entitled to any notice, notwithstanding anything contained in this Act.*"

Absence of registered address.

29. Notwithstanding any amendment made in the said Act by this Act in regard to the manner in which the Central Board shall be constituted, the Central Board existing at the commencement of this Act shall, until it *has been* re-established in accordance with the said Act as amended by this Act, continue to transact business and shall have all the powers of the Central Board under the said Act as so amended.

Temporary saving of existing Central Board.

INDIAN LIMITATION (AMENDMENT) ACT.

Act No. I of 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the* 18*th February*, 1927.)

An Act further to amend the Indian Limitation Act, 1908, for certain purposes.

Whereas it is expedient further to amend the Indian Limitation Act, 1908, for certain purposes hereinafter appearing; It is hereby enacted as follows :— IX of 1908.

Short title and commencement.

1. (1) This Act may be called the Indian Limitiation (Amendment) Act, 1927.

(2) It shall come into force on the 1st day of January 1928.

Amendment of section 20, Act IX of 1908.

2. For the proviso to sub-section (1) of section 20 of the Indian Limitation Act, 1908 (hereinafter referred to as the said Act), the following shall be substituted, namely :— IX of 1908.

"Provided that, save in the case of a payment of interest made before the 1st day of January 1928, an acknowledgment of the payment appeared in the handwriting of, or in a writing signed by, the person making the payment."

Amendment of section 21, Act IX of 1908.

3. To section 21 of the said Act the following sub-section shall be added, namely :—

" (3) for the purposes of the said sections—

(*a*) an acknowledgment signed, or a payment made, in respect of any liability by, or by the duly authorised agent of, any widow or other limited owner of property who is governed by the Hindu law, shall be a valid acknowledgment or payment, as the case may be, as against a reversioner succeeding to such liability ; and

(*b*) where a liability has been incurred by, or on behalf of, a Hindu undivided family as such, an acknowledgment of payment made by, or by the duly authorised agent of, the manager of the family for the time being shall be deemed to have been made on behalf of the whole family."

Amendment of First Schedule to Act IX of 1908.

4. (1) In article No. 132 in the First Division of the First Schedule to the said Act, for the *Explanation* in the first column the following *Explanation* shall be substituted, namely :—

" *Explanation.*—For the purposes of this article—

(*a*) the allowance and fees respectively called *malikana* and *haqqs*, and

(*b*) the value of any agricultural or other produce the right to receive which is secured by a charge upon immoveable property,

shall be deemed to be money charged upon immoveable property."

(2) In article No. 166 in the Third Division of the same Schedule, to the entry in the first column the following shall be added, namely :—

" including any such application by a judgment debtor."

INDIAN REGISTRATION (AMENDMENT) ACT.

Act No. II of 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 18th February 1927.)

An Act further to amend the Indian Registration Act, 1908, for a certain purpose.

Whereas it is expedient further to amend the Indian Registration Act, 1908 for the purpose hereinafter appearing; It is hereby enacted as follows :— XVI of 1908.

1. This Act may be called the Indian Registration (Amendment) Act, 1927. Short title.

2. In sub-section (2) of section 17 of the Indian Registration Act, 1908, after clause (*xii*), the following *Explanation* shall be inserted, namely :— XVI of 1908. Amendment of section 17, Act XVI of 1908.

"*Explanation.*—A document purporting or operating to effect a contract for the sale of immoveable property shall not be deemed to require or ever to have required registration by reason only of the fact that such document contains a recital of the payment of any earnest money or of the whole or any part of the purchase money."

STEEL INDUSTRY (PROTECTION) ACT.

Act No. III of 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 8th March, 1927.)

An Act to provide for the continuance of the protection of the steel industry in British India.

Whereas it is expedient, in pursuance of the policy of discriminating protection of industries in British India with

due regard to the well-being of the community, that increased import duties should continue to be levied on certain iron and steel articles for the purpose of fostering and developing the steel industry in British India, and that the rates of the duties leviable in the application of that policy should be fixed for a period of seven years from the 1st day of April 1927 ; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Steel Industry (Protection) Act, 1927.

(2) It shall come into force on the 1st day of April, 1927.

VIII of 1894.

Amendment of the Section 3, Act VIII of 1894.

2. (1) For sub-section (4) of section 3 of the Indian Tariff Act, 1894, the following sub-sections shall be substituted, namely :—

"(*4*) If the Governor-General in Council is satisfied, after such inquiry as he thinks necessary, that articles of British manufacture chargeable with duty under Part VII of the Second Schedule are being imported into British India at such a price as is likely to render ineffective the protection intended to be afforded by such duty to similar articles manufactured in India, he may, by notification in the *Gazette of India*, increase such duty to such extent as he thinks necessary.

(*5*) If the Governor-General in Council is satisfied, after such inquiry as he thinks necessary, that articles not of British manufacture chargeable under Part VII of the Second Schedule with a higher duty than similar articles of British manufacture are being imported into British India from any place outside India at such a price as is likely to render ineffective or excessive the protection intended to be afforded by such duty to similar articles manufactured in India, he may, by notification in the *Gazett eof India*, increase or reduce such duty to such extent as he thinks necessary either generally or in respect of such articles when imported from or

manufactured in any country or countries specified in the notification:

Provided that the duty leviable on any such article shall in no case be less than the duty leviable on a like article of British Manufacture.

(6) The Governor-General in Council may, by notification in the *Gazette of India*, prescribe the conditions subject to which articles shall be deemed to be of British manufacture for the purposes of this section and of the Second Schedule."

(2) In the Second Schedule to the same Act there shall be made the amendments specified in the Schedule to this Act.

(3) The amendments made by this section other than those made in Parts I and II of the Second Schedule to the Indian Tariff Act, 1894, shall have effect only up to the 31st day of March, 1934. VIII of 1894.

Statutory inquiry.

3. The Governor-General in Council shall, not later than the 31st day of March, 1934, cause to be made, by such persons as he may appoint in this behalf, an inquiry as to the extent, if any, to which it is necessary to continue the protection of the steel industry in British India and as to the manner in which any protection found necessary should be conferred.

Repeal of Act XIV of 1924.

4. The Steel Industry (Protection) Act, 1924, is hereby repealed. XIV of 1924

THE SCHEDULE.

AMENDMENTS TO BE MADE IN SCHEDULE II OF THE INDIAN TARIFF ACT, 1894.

(*See section* 2.)

1. In Part I after item No. 20 the following item shall be inserted, namely:—

"20A	Zinc, unwrought, including cakes, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes; and broken zinc."	

2. In Part II—

(*a*) in the heading, after the words "liable to" the word "non-protective" shall be inserted; and

(*b*) after item No. 39 the following heading and item shall be inserted namely:

"METALS.

39A	TIN, block	Ton	Rs. 250"

3. For items Nos. 60, 61 and 62 and the heading thereto the following shall be substituted, namely:—

	"METALS—IRON AND STEEL.
60	Iron alloys.
	Iron angle, channel and tee not otherwise specified (*see* No. 143).
	Iron bar and rod not otherwise specified (*see* No. 144).
	Iron pig.
	Iron rice bowls.
61	Iron or Steel anchors and cables.
	Iron or Steel bolts and nuts, including hook-bolts and nuts for roofing.
	Iron or Steel hoops and strips.
	Iron or Steel nails, rivets and washers, all sorts, not otherwise specified (*see* No. 145).
	Iron or Steel pipes and tubes also fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like, excluding pipes, tubes and fittings therefor otherwise specified (*see* No. 146).
	Iron or Steel railway track material not otherwise specified (*see* Nos. 63 and 150),including bearing plates, cast iron sleeper and fastenings therefor, and lever-boxes.
	Iron or Steel tramway track material, not otherwise specified (*see* No. 150), including rails, fish-plates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks.
	Iron or Steel sheets (including cuttings, discs and circles) under $\frac{1}{8}$ inch thick, whether fabricated or not, if coated with metals other than tin or zinc.
	Iron or Steel plates and sheets (including cuttings, discs and circles) not under $\frac{1}{8}$ inch thick, not otherwise specified (*see* Nos. 146, 147, 153 and 154), whether fabricated or not.
	Iron or Steel barbed or stranded fencing-wire and wire-rope.
	Iron or Steel (other than bar or rod) specially designed for the reinforcement of concrete.
	Iron or Steel expanded metal.

"

		"METALS—IRON AND STEEL—*contd.*
62		Steel, angle and tee if galvanized, tinned or lead-coated.
		Steel (other than bars), alloy, crucible, shear, blister and tub.
		Steel (other than bars) made for springs and cutting tools by any process.
		Steel ingots, blooms and billets, and slabs of a thickness of 1½ inches or more.
		Steel bar and rod, the following kinds—
		(*a*) shapes specially designed for the reinforcement of concrete, if the smallest dimension is under ½ inch;
		(*b*) All shapes and sizes, if—
		(*i*) of alloy, crucible, shear, blister or tub steel, or
		(*ii*) galvanized or coated with other metals, or
		(*iii*) planished or polished, including bright steel shafting;
		(*c*) other qualities, if of any of the following shapes and sizes—
		(*i*) rounds under ½ inch diameter.
		(*ii*) squares under ½ inch side.
		(*iii*) flats, if under 1 inch wide and not over ⅛ inch thick.
		(*iv*) flats not under 8 inches wide and not over ½ inch thick,
		(*v*) ovals, if the dimension of the major axis is not less than twice that of the minor axis.
		(*vi*) all other shapes, any size."

4. For item No. 63 and the heading thereto the following shall be substituted, namely :—

		"RAILWAY PLANT AND ROLLING-STOCK.
63		Railway materials for permanent-way and rolling-stock, namely sleepers, other than iron and steel, and fastenings therefor; bearing plates, fish bolt, and nuts, chairs, interlocking apparatus, brake-gear, shunting skids, couplings, and springs, signals, turn-tables, weighbridges, carriages, wagons, traversers, rail removers, scooters, trollies, trucks, and component parts thereof; switches, crossings and the like materials made of alloy steel; also cranes, water-cranes and water tank when imported by or under the orders of a railway company:
		Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor-General in Council may, by notification in the Gazette of India, specifically include therein;
		Provided also that nothing shall be deemed to be dutiable hereunder which is dutiable under No. 51 or No. 51A."

5. In item No. 87, before the word "tramcars" the words "CONVEYANCES not specified in No. 142, namely," shall be inserted.

6. After Part VI the following Part shall be inserted, namely :—

"PART VII.

Articles which are liable to protective duty at special rates.

No.	Name of Article.	Rate of duty.
	CONVEYANCES.	
142	COAL TUBS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel ; and component parts thereof made of iron or steel—	
	(*a*) if of British manufacture	Rs. 21 per ton or 17 per cent. *ad valorem*- whichever is higher.
	(*b*) if not of British manufacture ..	Rs. 21 per ton or 17 per cent. *ad valorem*, which- ever is higher, *plus* Rs. 15 per ton.
	METALS—IRON AND STEEL.	
143	IRON angle, channel and tee—	
	(*a*) fabricated, all qualities—	
	(*i*) of British manufacture ..	Rs. 21 per ton or 17 per cent. *ad valorem*, whichever is higher.
	(*ii*) not of British manufacture ..	Rs. 21 pe ton or 17 per cent. *ad valorem* which- ever is higher, *plus* Rs. 15 per ton.
	(*b*) not fabricated, kinds other than galvanized, tinned or lead-coated and other than Crown or superior qualities—	
	(*i*) of British manufacture ..	Rs. 19 per ton.
	(*ii*) not of British manufacture ..	Rs. 30 per ton.
144	IRON, COMMON BAR not galvanized, tin- ned or lead-coated if not of any shape and dimension specified in clause (*a*) or clause (*c*) of No. 62—	
	(*i*) of British manufacture	Rs. 26 per ton.
	(*ii*) not of British manufacture ..	Rs. 37 per ton.

No.	Name of Article.	Rate of duty.
	METALS—IRON AND STEEL—*contd.*	
145	IRON OR STEEL NAILS, wire or French ..	Rs. 3 per cwt.
146	IRON OR STEEL PIPES and tubes and fittings therefor, if riveted or otherwise built up of plates or sheets—	
	(*a*) galvanized	Rs. 33 per ton or 17 per cent. *ad valorem*, whichever is higher.
	(*b*) not galvanized	
	(*i*) not under $\frac{1}{8}$ inch thick—	
	of British manufacture ..	Rs. 21 per ton or 17 per cent. *ad valorem*, whichever is higher.
	not of British manufacture ..	Rs. 21 per ton or 17 per cent. *ad valorem*, whichever is higher *plus* Rs. 15 per ton.
	(*ii*) under $\frac{1}{8}$ inch thick—	
	of British manufacture ..	Rs. 39 per ton or 17 per cent. *ad valorem*, whichever is higher.
	not of British manufacture ..	Rs. 39 per ton or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 26 per ton.
147	IRON OR STEEL plates or sheets (including cuttings, discs and circles) not under $\frac{1}{8}$ inch thick and not of cast iron—	
	(*a*) fabricated, all qualities—	
	(*i*) of British manufacture ..	Rs. 21 per ton or 17 per cent. *ad valorem* whichever is higher.
	(*ii*) not of British manufacture ..	Rs. 21 per ton. or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 15 per ton.
	(*b*) not fabricated chequered and ship, tank, bridge and common qualities—	
	(*i*) of British manufacture ..	Rs. 20 per ton.
	(*ii*) not of British manufacture	Rs. 36 per ton.

No.	Name of Article.	Rate of duty.
	METALS—IRON AND STEEL—*contd.*	
148	IRON OR STEEL sheets (including cuttings, discs and circles) under ⅛ inch thick—	
	(*a*) fabricated—	
	(*i*) galvanized	Rs. 33 per ton or 17 per cent. *ad valorem*, whichever is higher.
	(*ii*) all other sorts not otherwise specified (*see* No. 61)	
	of British manufacture ..	Rs. 39 per ton or 17 per cent. *ad valorem*, whichever is higher.
	not of British manufacture .	Rs. 39 per ton or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 26 per ton.
	(*b*) not fabricated—	
	(*i*) galvanized	Rs. 30 per ton.
	(*ii*) all other sorts not otherwise specified (*see* Nos. 61 and 154)—	
	of British manufacture ..	Rs. 35 per ton.
	not of British manufacture ..	Rs. 59 per ton.
149	IRON OR STEEL WIRE, other than barbed or stranded fencing wire, wire-rope or wire-netting.	Rs. 60 per ton.
149 A	IRON OR STEEL the original material (but not including machinery, *see* Nos. 51 and 51A) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, taken to pieces and shipped for reassembly in India :	Rs. 23 per ton or 10 per cent. *ad valorem*, whichever is higher.
	Provided that articles dutiable under this item shall not be deemed to be dutiable under any other item.	

No.	Name of Article.	Rate of duty.
	METALS—IRON AND STEEL—*contd.*	
150	IRON OR STEEL RAILWAY TRACK MATERIAL—	
	A. Rails (including tramway rails the heads of which are not grooved)—	
	(*a*) (*i*) 30 lbs. per yard and over ..	Rs.. 13 per ton.
	(*ii*) fish plates therefor	Rs. 6 per ton or 10 per cent. *ad valorem*, whichever is higher.
	(*iii*) spikes and tie-bars therefor—	
	of British manufacture	Rs. 26 per ton.
	not of British manufacture ..	Rs. 37 per ton.
	(*b*) under 30 lbs. per yard, and fish-plates, spikes and tie-bars therefor—	
	if of British manufacture ..	Rs. 26 per ton.
	if not of British manufacture ..	Rs. 37 per to
	B. Switches and crossings and the like materials not made of alloy steel, including switches and crossings and the like materials for tramway rails the heads of which are not grooved—	
	(*i*) for rails 30 lbs. per yard and over.	Rs. 14 per ton. or 17 per cent. *ad valorem*, whichever is higher.
	(*ii*) for rails under 30 lbs. per yard—	
	of British manufacture ..	Rs. 29 per ton or 17 per cent. *ad valorem*, whichever is higher.
	not of British manufacture	Rs. 29 per ton or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 12 per ton.
	C. Sleepers, other than cast iron, and keys and distance pieces and the like for use with such sleepers.	Rs. 10 per ton or 10 per cent. *ad valorem*, whichever is higher.

No.	Name of Article.	Rate of duty.
	METALS—IRON AND STEEL—*contd.*	
151	STEEL, angle and tee, not otherwise specified (*see* No. 62) and beam, channel, zed, trough and piling—	
	(*a*) fabricated—	
	(*i*) of British manufacture ..	Rs. 21 per ton, or 17 per cent., *ad valorem*, whichever is higher.
	(*ii*) not of British manufacture	Rs. 21 per ton. or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 15 per ton.
	(*b*) not fabricated—	
	(*i*) of British manufacture ..	Rs. 19 per ton.
	(*ii*) not of British manufacture ..	Rs. 30 per ton.
152	STEEL, bar and rod, not otherwise specified (*see* No. 62)—	
	(*i*) of British manufacture	Rs. 26 per ton.
	(*ii*) not of British manufacture ..	Rs 37 per ton.
153	STEEL STRUCTURES, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, wellcurbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware (*see* No. 90) or any of the articles specified in Nos. 51, 51A, 64 or 87—	
	(*i*) of British manufacture ..	Rs. 21 per ton or 17 per cent. *ad valorem*, whichever is higher.
	(*ii*) not of British manufacture	Rs. 21 per ton or 17 per cent. *ad valorem*, whichever is higher, *plus* Rs. 15 per ton.
154	STEEL, tinplates and tinned sheets, including tin taggers and cuttings of such plates, sheets or taggers.	Rs. 48 per ton."

CURRENCY ACT.

ACT NO. IV OF 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 26th March 1927.)

An Act further to amend the Indian Coinage Act, 1906, and the Indian Paper Currency Act, 1923, for certain purposes, and to lay upon the Governor-General in Council certain obligations in regard to the purchase of gold and the sale of gold or sterling.

WHEREAS it is expedient further to amend the Indian Coinage Act, 1906, and the Indian Paper Currency Act, 1923, for certain purposes, and to lay upon the Governor General in Council certain obligations in regard to the purchase of gold and the sale of gold or sterling ; It is hereby enacted as follows :— III of 1906. X of 1923.

Short title, extent and commencement.

1. (1) This Act may be called the Currency Act, 1927.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) It shall come into force on the 1st day of April, 1927.

Amendment of Act III of 1906.

2. In the Indian Coinage Act, 1906,— III of 1906.

(*a*) for section 11 the following section shall be substituted, namely :—

"11. Gold coins, whether coined at His Majesty's Royal Mint or at any Mint established in pursuance of a proclamation of His Majesty as a branch of His Majesty's Royal Mint, shall not be legal tender in British India in payment or on

Demonetization of sovereign and half-sovereign.

account, but such coins shall be received at any Government currency office and, at any time after the 30th day of September, 1927, at any Government Treasury other than a Sub Treasury, at the bullion value of such coins calculated at the rate of 8.47512 grains troy of fine gold per rupee " : and

(*b*) the word " and " at the end of clause (*d*) of sub-section (2) of section 21 and clause (*e*) of that sub-section shall be omitted.

X of 1923. **Amendment of Act X of 1923.**

3. In the Indian Paper Currency Act, 1923,—

(*a*) to section 2 after the words " in this behalf " the following shall be added, namely :—

" and

' gold bullion ' includes gold coin " ;

(*b*) in clause (*a*) of section 11, the words " or in gold coin which is legal tender under the Indian Coinage Act, 1906," shall be omitted ;

(*c*) in section 13—

(*i*) the words " for gold coin which is not legal tender under the Indian Coinage Act, 1906, or " shall be omitted ; and

(*ii*) for the figures " 11.30016 " the figures " 8.47512 " shall be substituted ;

(*d*) in section 18—

(*i*) in sub-section (4), the words " sovereigns, half-sovereigns " and the words " coin and " shall be omitted ; and

(*ii*) in clause (*a*) of sub-section (8), for the figures " 11.30016 " the figures " 8.47512 " shall be substituted ;

(*e*) in section 19—

(*i*) in sub-section (3), the words "sovereigns, half-sovereigns" shall be omitted, and, in the *Explanation*, after the word "sub-section," the following words and figures shall be inserted, namely :—

"gold bullion shall be reckoned at the rate of one rupee for 8·47512 grains troy of fine gold, and" ; and

(*ii*) in sub-section (5), the words "coin or" and the word "coin," where it occurs for the second time, shall be omitted.

Obligation upon Government to purchase gold bullion tendered for sale.

4. Any person who offers for sale to the Governor General in Council at the office of the Master of the Mint, Bombay, or at any other place notified in this behalf by the Governor General in Council in the *Gazette of India*, gold in the form of bars containing not less than forty tolas of fine gold shall, subject to such conditions as the Governor General in Council may, by notification in the *Gazette of India*, prescribed, be entitled to receive payment for the same at the rate of twenty-one rupees, three annas and ten pies per tola of fine gold.

Obligation upon Government to sell gold or sterling.

5. (1) The Governor General in Council shall sell, to any person who makes a demand in that behalf at the office of the Controller of the Currency, Calcutta, or of the Deputy Controller of the Currency, Bombay, and pays the purchase price in legal tender currency, gold for delivery at the Bombay Mint at the rate of twenty-one rupees, three annas and ten pies per tola of fine gold or, at the option of the Controller or the Deputy Controller, as the case may be, sterling for immediate delivery in London at an equivalent rate ;

Provided that no person shall be entitled to demand an amount of gold or sterling of less value than that of 1,065 tolas of fine gold.

(2) For the purpose of determining the equivalent rate applicable to the sale of sterling under this section, twenty-one rupees, three annas and ten pies shall be deemed to be equivalent to such sum in sterling as is required to purchase one tola of fine gold in London at the rate at which the Bank of England is bound by law to give sterling in exchange for gold, after deduction therefrom of an amount representing the normal cost per tola of transferring gold bullion in bulk from Bombay to London, including interest on its value during transit.

(3) The Governor General in Council shall, from time to time, determine the equivalent rate in accordance with the provisions of sub-section (2), and shall notify the rate so determined in the *Gazette of India*.

INDIAN FINANCE ACT.

ACT No. V OF 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 30th March*, 1927.)

An Act to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to fix maximum rates of postage under the Indian Post Office Act, 1898, further to amend the Indian Tariff Act, 1894, the Indian Stamp Act, 1899, and the Indian Paper Currency Act, 1923, and to fix rates of income-tax.

VI of 1898.
VIII of 1894.
II of 1899.
X of 1923.

WHEREAS it is expedient to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to fix maximum rates of postage under the Indian Post Office Act, 1898, further to amend the Indian Tariff Act, 1894, the Indian Stamp Act, 1899, and the

Indian Paper Currency Act, 1923, and to fix rates of income-tax; It is hereby enacted as follows :—

Short title, extent and duration.

1. (1) This Act may be called the Indian Finance Act, 1927.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) Sections 2 and 3 shall remain in force only up to the 31st day of March, 1928.

Fixation of salt duty.

2. The provisions of section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor-General in Council to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India other than Burma and Aden, be construed as if, with effect from the 1st day of April, 1927, they imposed such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt manufactured in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section. XII of 1882.

Postal rates.

3. With effect from the 1st day of April, 1927, the schedule contained in the First Schedule to this Act shall be inserted in the Indian Post Office Act, 1898, as the First Schedule to that Act. VI of 1898.

Amendment of Act VIII of 1894.

4. With effect from the 1st day of March, 1927, the following amendments shall be made in the Indian Tariff Act, 1894, namely :—

(1) In the Second Schedule to that Act there shall be made the amendments specified in Part I of the Second Schedule to this Act. VIII of 1894.

(2) In the Third Schedule to that Act there shall be made the amendment specified in Part II of the Second Schedule to this Act.

Amendment of Act II of 1899.

5. With effect from the 1st day of July, 1927, the following amendments shall be made in the Indian Stamp Act, 1899, namely :— II of 1899.

(1) In section 3—

(*a*) in clause (*b*), the word "cheque" shall be omitted, and after the words "bill of exchange" the words "payable otherwise than on demand" shall be inserted; and

(*b*) in clause (*c*), the word "cheque" shall be omitted.

(2) In clause (*b*) of section 11, the word "cheques" shall be omitted.

(3) In sub-section (1) of section 18, the word "cheque" shall be omitted.

(4) In section 19, after the words "bill of exchange," where they first occur, the words "payable otherwise than on demand" shall be inserted, and the word "cheque," in both places where it occurs, shall be omitted.

(5) In section 47, for the words "promissory note or cheque" the words "or promissory note" shall be substituted, and for the words "note or cheque," wherever they occur thereafter, the words "or note" shall be substituted.

(6) In clause (*c*) of section 49,—

(*a*) the word "cheques" shall be omitted, and after the words "bills of exchange" the words "payable otherwise than on demand" shall be inserted;

(*b*) the words "or cheque," wherever they occur, shall be omitted;

(*c*) the word "cheque," wherever it occurs elsewhere, shall be omitted; and

(*d*) for the words "any bill of exchange," where they occur for the first time in sub-clauses (1) and (3), the words "any such bill of exchange" shall be substituted.

(7) In clause (*a*) of sub-section (1) of section 62, the word "cheque" shall be omitted, and after the words "bill of exchange" the words "payable otherwise than on demand" shall be inserted.

(8) In section 67, after the words "bill of exchange" the words "payable otherwise than on demand" shall be inserted.

(9) In article No. 13 of Schedule I, the word, figure and brackets "and (3)" shall be omitted, and the letter, brackets and words "(*a*) where payable on demand," together with the entry "one anna" in the second column against those words, shall be omitted.

(10) Article No. 21 of Schedule I shall be omitted.

Amendment of Act X of 1923.

6. In sub-section (7) of section 19 of the Indian Paper Currency Act, 1923, for the figures "1927" the figures "1928" shall be substituted. X of 1923.

Income-tax and super-tax

7. (1) Income-tax for the year beginning on the 1st day of April, 1927, shall be charged at the rates specified in Part I of the Third Schedule.

(2) The rates of super-tax for the year beginning on the 1st day of April, 1927, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be those specified in Part II of the Third Schedule. XI of 1922.

(3) For the purposes of the Third Schedule, "total income" means total income as determined, for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the Indian Income-tax Act, 1922. XI of 1922.

SCHEDULE I.

Schedule to be inserted in the Indian Post Office Act, 1898.

[*See section* 3.]

"THE FIRST SCHEDULE."

INLAND POSTAGE RATES.

[*See section* 7.]

Letters.	
For a weight not exceeding two and a half tolas	One anna.
For every two and a half tolas, or fraction thereof, exceeding two and a half tolas	One anna.

Postcards.	
Single	Half an anna.
Reply	One anna.
Book, Pattern and Sample Packets.	
For every five tolas or fraction thereof ..	Half an anna.
Registered Newspapers.	
For a weight not exceeding eight tolas ..	Quarter of an anna.
For a weight exceeding eight tolas and not exceeding twenty tolas	Half an anna.
For every twenty tolas, or fraction thereof, exceeding twenty tolas	Half an anna.
Parcels.	
For a weight not exceeding twenty tolas ..	Two annas.
For a weight exceeding twenty tolas and not exceeding forty tolas	Four annas.
For every forty tolas, or fraction thereof, exceeding forty tolas	Four annas.

SCHEDULE II.

[*See section* 4.]

PART I.

Amendments to the Second Schedule to the Indian Tariff Act, 1894.

(1) (*a*) For Item No. 10-A, the following Item shall be substituted, namely :—

"10-A—RUBBER STAMPS, rubber seeds and raw rubber."

(*b*) In Item No. 76, for the words "excluding oil-seeds imported into British India by sea from the territories of any Prince or Chief in India (*see* No. 6)" the words "not otherwise specified" shall be substituted.

(2) For Item No. 36 the following Item shall be substituted, namely :—

"36	Tobacco, unmanufactured	Pound ..	Rs 1	a. 8 "

(3) (*a*) After Item No. 42 the following heading and Item shall be inserted, namely :—

"CARRIAGES AND CARTS."

42-A	MOTOR CARS, motor cycles, and motor scooters, and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof : provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor vehicles included in this item or in No. 87 shall be dutiable at the rate of duty specified for such articles.	*Ad valorem.*	20 per cent."

(*b*) In Item No. 87, for the figures " 127 " the figures and letter " 42-A " shall be substituted.

(*c*) In Item No. 115, for the words and figures " Nos. 53 and 139 " the word and figure " No. 53 " shall be substituted.

(*d*) Items Nos. 127 and 139 shall be omitted.

PART II.

Amendment to the Third Schedule to the Indian Tariff Act 1894.

Item No. 5 and the heading thereto shall be omitted.

SCHEDULE III.

[*See section* 7.]

PART I.

Rates of Income-tax.

	Rate.
A. In the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—	
(1) When the total income is less than Rs. 2,000	*Nil.*
(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000	Five pies in the rupee.

(3) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000	Six pies in the rupee.
(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 20,000	Nine pies in the rupee.
(5) When the total income is Rs. 20,000 or upwards, but is less than Rs. 20,000	One anna in the rupee.
(6) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000	One anna and three pies in the rupee.
(7) When the total income is Rs. 40,000 or upwards	One anna and six pies in the rupee.
B. In the case of every company and registered firm, whatever its total income. ..	One anna and six pies in the rupee.

PART II.

Rates of Super-tax.

In respect of the excess over fifty thousand rupees of total income :—	Rate.
(1) in the case of every company ...	One anna in the rupee.
(2) (*a*) in the case of every Hindu undivided family—	
(*i*) in respect of the first twenty-five thousand rupees of the excess ..	*Nil.*
(*ii*) for every rupee of the next twenty-five thousand rupees of such excess	One anna in the rupee.
(*b*) in the case of every individual, unregistered firm and other association of individual not being a registered firm or a company, for every rupee of the first fifty thousand rupees of such excess	One anna in the rupee.
(*c*) In the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—	
(*i*) for every rupee of the second fifty thousand rupees of such excess	One and a half annas in the rupee.

	Rate
(*ii*) for every rupee of the next fifty thousand rupees of such excess	Two annas in the rupee.
(*iii*) for every rupee of the next fifty thousand rupees of such excess	Two and a half annas in the rupee.
(*iv*) for every rupee of the next fifty thousand rupees of such excess ..	Three annas in the rupee.
(*v*) for every rupee of the next fifty thousand rupees of such excess	Three and a half annas in the rupee.
(*vi*) for every rupee of the next fifty thousand rupees of such excess	Four annas in the rupee.
(*vii*) for every rupee of the next fifty thousand rupees of such excess	Four and a half annas in the rupee.
(*viii*) for every rupee of the next fifty thousand rupees of such excess	Five annas in the rupee.
(*ix*) for every rupee of the next fifty thousand rupees of such excess	Five and a half annas in the rupee.
(*x*) for every rupee of the remainder of the excess ...	Six annas in the rupee.

SEA CUSTOMS ACT.

ACT No. VIII OF 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 3rd April 1927*).

An Act further to amend the Sea Customs Act, 1878, for a certain purpose.

WHEREAS it is expedient further to amend the Sea Customs Act, 1378, for the purpose hereinafter appearing, It is hereby enacted as follows:—

Short title.

1. This Act may be called the Sea Customs (Amendment) Act, 1927.

Insertion of new section 34A in Act VIII of 1878.

VIII of 1878.

2. After section 34 of the Sea Customs Act, 1878 (hereinafter referred to as the said Act), the following section shall be inserted, namely :—

"34A. Where the Customs Collector is satisfied that any goods on which duties are levied on quantity and not on value, and which are of a kind to which the Governor-General in Council has, by notification in the Gazette of India, declared that the provisions of this section shall apply, have before delivery of the bill of entry deteriorated to the extent of more than one-tenth of their value, he may allow an abatement of duty proportionate to the extent of such deterioration."

Abatement of duty on goods on which duty is levied on quantity.

Amendment of section 35, Act VIII of 1878.

3. In section 35 of the said Act, for the word "damage" the words "any deterioration" shall be substituted, and after the words "beer, or" the words "save as provided by section 34A" shall be inserted.

INDIAN LIMITATION (SECOND AMENDMENT) ACT.

ACT No. IX OF 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 3rd April*, 1927.)

An Act further to amend the Indian Limitation Act, 1908, for a certain purpose.

IX of 1908.

WHEREAS it is expedient further to amend the Indian Limitation Act, 1908, for the purpose hereinafter appearing ; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Indian Limitation (Second Amendment) Act, 1927.

(2) It shall come into force on the 1st day of January, 1928.

Amendment of Article 182, Schedule I, Act IX of 1908.

2. In the Third Division of the First Schedule to the Indian Limitation Act, 1908, in Article No. 182— IX of 1908.

(*a*) in clause 5 of the entry in the third column, for the word "applying" the words "the final order passed on an application made" shall be substituted; and

(*b*) for clause 6 of the same entry the following shall be substituted, namely:—

"6. (in respect of any amount, recovered by execution of the decree or order, which the decree-holder has been directed to refund by a decree passed in a suit for such refund) the date of such last-mentioned decree or, in the case of an appeal therefrom, the date of the final decree of the Appellate Court or of the withdrawal of the appeal."

INSOLVENCY (AMENDMENT) ACT.

Act No. XI of 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 2nd September*, 1927.)

An Act further to amend the Presidency-towns Insolvency Act, 1909, and the Provincial Insolvency Act, 1920, for certain purposes.

WHEREAS it is expedient further to amend the Presidency towns Insolvency Act, 1909, and the Provincial Insolvency Act, 1920, for certain purposes hereinafter appearing; It is hereby enacted as follows:— III of 1909. V of 1920.

Short title.

1. This Act may be called the Insolvency (Amendment) Act, 1927.

III of 1909.

Amendment of section 14 Act III of 1909.

2) Section 14 of the Presidency-towns Insolvency Act, 1909, shall be re-numbered as sub-section (1) of section 14, and to that section the following sub-section shall be added, namely :—

V of 1920

"(2) A debtor in respect of whom an order of adjudication, whether made under this Act or under the Provincial Insolvency Act, 1920, has been annulled owing to his failure to apply or to prosecute an application for his discharge shall not be entitled to present an insolvency petition without the leave of the Court by which the order of adjudication was annulled. Such Court shall not grant leave unless it is satisfied either that the debtor was prevented by any reasonable cause from presenting or prosecuting his application, as the case may be, or that the petition as founded on facts substantially different from those contained in the petition on which the order of adjudication was made."

Amendment of section 21, Act III of 1909.

3. In sub-section (1) of section 21 of the same Act, after the words "annual the adjudication" the following words shall be added, namely :—

"and the Court may, of its own motion or on application made by the official assignee or any creditor, annul any adjudication made on the petition of a debtor who was, by reason of the provisions of sub-section (2) of of section 14, not entitled to present such petition."

Amendment of section 10, Act V of 1920.

4. In sub-section (2) of section 10 of the Provincial Insolvency Act, 1920, for the words "made under this Act" the words "whether made under the Presidency-towns Insolvency Act, 1909, or under this Act", shall be substituted.

Amendment of section 35, Act V of 1920.

5. In section 35 of the same Act, after the words "annul the adjudication the following words shall be added, namely :—

"and the Court may, of its own motion or on application made by the receiver or any creditor, annul any adjudication made on the petition of a debtor who was, by reason of the provisions of sub-section (2) of section 10, not entitled to present such petition."

INDIAN MERCHANT SHIPPING ACT.

PILGRIM SHIPS.

ACT NO. XIV OF 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

Received the assent of the Governor-General on the 9th September 1927.

An Act further to amend the Indian Merchant Shipping Act, 1923.

Whereas it is expedient further to amend the Indian Merchant Shipping Act, 1923, for the purpose hereinafter appearing; It is hereby enacted as follows :— XXI of 1923.

Short title and commencement.

1. (1) This Act may be called the Indian Merchant Shipping (Amendment) Act, 1928.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

Insertion of new sections 209B, 209C and 209 D in Act XXI of 1923.

2. After section 209 A of the Indian Merchant Shipping Act, 1923 (hereinafter referred to as the said Act) the following sections shall be inserted namely :— XXI of 1923.

"209B. (1) The master owner or agent of any ship which is intended to sail on a voyage as a pilgrim ship from any port or place in British India shall, before advertising

Notice of sailing of pilgrim ship.

ship for the conveyance of pilgrims or offering to convey any pilgrim by such ship or selling or permitting any person to sell a passage ticket to any pilgrim for conveyance by such ship, supply to the prescribed officer (hereinafter referred to as the Pilgrim Officer) at the port or place from which the ship is to commence the voyage and at each port or place in British India at which it is to touch for the purpose of embarking pilgrims, full particulars as to the class, tonnage and age of the ship, the maximum number of passage tickets of each class to be issued the maximum price of each class of tickets, the date on which the ship is to sail from the port or place, the ports, if any, at which it is to touch, the place of its destination, and the probable date of its arrival thereat.

(2) The master owner or agent shall supply to the Pilgrim Officer, within three days from the date of demand, such further information in regard to the matters mentioned in sub-section (1) as that officer may in writing demand from him.

(3) Within such time as may be prescribed before the date of the sailing of any such ship from any port or place in British India, the master owner or agent of the ship shall advertise at such port or place in such manner as may be prescribed—

(*a*) the place of destination of the ship,

(*b*) the proposed date of sailing from that port or place which shall be the date communicated to the Pilgrim Officer under sub-section (1), and

(*c*) the price of each class of passage tickets which shall not be in excess of the price communicated to the Pilgrim Officer under sub-section (1).

(4) Any master, owner or agent who—

(*a*) without reasonable cause, the burden of proving which shall lie upon him, fails or refuses to supply any particulars or information which he is by or under this section required to supply or supplies false particulars or information, or

(*b*) advertises any ship for the conveyance of pilgrims, or offers to convey pilgrims by any ship, or sells or promises or permits any person to sell passage tickets

to pilgrims for conveyance by any ship, without having first supplied the particulars required by sub-section (1) and in accordance with the provisions of that sub-section, or

(*c*) advertisers a date of sailing from any port or place other than the date communicated to the Pilgrim Officer at that port or place uuder sub-section (1), or advertises a price of for passage tickets at that port or place in excess of the price so communicated or

(*d*) offers to convey pilgrims by any ship from any port or place in British India or sells or promises or permits any person to sell passage tickets to pilgrims for conveyance by a ship from any such port or place without having made advertisements as required by sub-section (3), of the matters specified in that sub-section, or

(*e*) sells or permits any person to sell to any pilgrim any passage ticket at a price in excess of the price communicated to the Pilgrim Officer under sub-section (1)

shall be punishable with fine which may extend to two thousand rupees.

Compensation for delay in sailing.

209C. (1) If the pilgrim ship fails to proceed from any port or place on the date advertised under sub-section (3) of section 209B as the date of sailing therefrom, the master, owner or agent shall become liable to pay as compensation to each prilgrim who has paid his passage money on or before such date the sum of one rupee for each completed day during which the sailing of the ship is delayed after that date :

Provided that such compensation shall not be payable in respect of any period during which the departure of the ship is impossible owing to any cause not arising from the act or default of the master, owner or agent and the burden of proving such cause shall lie on such master, owner or agent :

Provided further that where compensation has been paid or has become payable to any pilgrim in respect of delay

in the sailing of the ship from any port or place and the sailing of the ship from any other port or place is thereafter delayed beyond the date advertised in that behalf, the pilgrim shall be entitled to compensation only in respect of any period by which the duration of such further delay exceeds the duration of the delay in respect of which he has already received or become entitled to compensation.

(2) In the event of such failure the master, owner or agent shall be bound forthwith to inform the Pilgrim Officer at the port or place at which the delay occurs of the number of passage tickets of each class which have been issued for the voyage on or before the advertised date of sailing.

(3) Any sum payable as compensation under sub-section (1) shall be paid on behalf of the pilgrims entitled thereto to the Pilgrim Officer at the port or place at which the delay occurs on receipt by the master, owner or agent of a notice from that officer specifying the sum payable, and that officer shall, in such manner as may be prescribed, pay to each such pilgrim the compensation paid in respect of his detention :

Provided that, if an objection is made by the master, owner or agent that the sum specified in any such notice or any part of such sum is not payable by him, the sum paid or, as the case may be, the balance thereof remaining after payment to the pilgrim entitled thereto of compensation the right to which is not in dispute, shall be held in deposit until the objection has been decided :

Provided, further, that, if for any reason the compensation due to any pilgrim cannot be paid to him at the time of embarkation or at or before the time of his disembarkation at the port of his destination the sum so remaining unpaid shall be made over to such authority administering any fund maintained for the assistance of pilgrimage as the Local Government may, by general or special order, designate in this behalf.

(4) If the master, owner or agent objects that the sum specified in the notice issued under sub-section (3) or any part thereof is not payable by him, he may at the time of payment of such sum, give to the Pilgrim Officer notice of his

objection, together with a statement of the grounds thereof and the Pilgrim Officer shall thereupon either cancel or modify the aforesaid notice in accordance with the objection and refund the sum held in deposit under sub-section (3), or refer the objection for decision to a Presidency Magistrate or a Magistrate of the first class exercising jurisdiction in the port or place at which the ship is delayed ; the decision of the Magistrate on such reference shall be final, and there shall be refunded to the master, owner or agent any amount allowed to him by such decision.

(5) On the failure of any pilgrim ship to proceed from any port or place on the date advertised under sub-section (3) of section 209 B as the date of sailing therefrom, the Pilgrim Officer at that port or place shall forthwith give notice of such failure to the officer authorised to grant port-clearance to ships thereat, and such officer shall refuse port-clearance to the pilgrim ship until the master owner or agent produces to him a certificate of the Pilgrim Officer that all sums payable by way of compensation under this section up to the day on which the ship is to proceed have been paid.

Substitution of ships.

209D. Notwithstanding anything contained in section 209B or section 209C, where any ship which has been advertised under sub-section (3) of section 209B for the conveyance of pilgrims has been or is likely to be delayed beyond the advertised date of sailing, the owner or agent may, with the permission in writing of the Pilgrim Officer, substitute for it any other ship which is of the same class and is capable of carrying not less than the same number of pilgrims of each class, and on such permission being given the advertisement shall be deemed to have been made in respect of the ship so substituted, and all the provisions of those sections shall apply accordingly in respect of such ship."

Amendment of section 213 Act XXI of 1923.

3. In sub-section (1) of section 213 of the said Act, after clause (*qq*) the following clause shall be inserted, namely :—

"(*qqq*) the manner in which the proposed date of sailing shall be advertised under section 209B ; the appointment of Pilgrim Officers for the purposes of

that section and sections 209C and 209D; the manner in which payment shall be made under section 209C to pilgrims and to the Pilgrim Officer and the procedure to be followed by masters, owners or agents and by Pilgrim Officers and Magistrates in proceeding under that section."

Bom. Act II of 1887. Ben. Act I of 1896.

Repeals.

4. Sections 11, 12A and 12B of the Protection of Pilgrims Act, 1887, and sections 11 and 12 of the Protection of Muhammadan Pilgrims Act, 1896, are hereby repealed.

ADMINISTRATION OF LIGHTHOUSES IN INDIA.

ACT No. XVII OF 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 21st September, 1927.)

An Act to consolidate and amend the law relating to the provision, maintenance and control of lighthouses by the Government in British India.

WHEREAS it is expedient to consolidate and amend the law relating to the provision, maintenance and control of lighthouses by the Government in British India; It is hereby enacted as follows:—

PRELIMINARY.

Short, title, extent and commencement.

1. (*1*) This Act may be called the Indian Lighthouse Act, 1927.

(*2*) It extends to the whole of British India.

(*3*) It shall come into force on such date as the Governor-General in Council may, by notification in the *Gazette of India*, appoint.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,— VIII of 1878.

(*a*) "Customs-collector" means an officer of customs exercising the powers of a Customs-collector under the Sea Customs Act, 1878, and includes any person appointed by the Governor-General in Council to discharge the functions of a Customs-collector under this Act;

(*b*) "district" means an area defined as a district for the purposes of this Act under Section 3;

(*c*) "general lighthouse" means any lighthouse which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be a general lighthouse for the purposes of this Act;

(*d*) "lighthouse" includes any light-vessel, fog-signal, buoy, beacon, or any mark, sign or apparatus exhibited or used for the guidance of ships;

(*e*) "local lighthouse" means any lighthouse which is not a general lighthouse;

(*f*) "local lighthouse authority" means a Local Government, local authority or other person having the superintendence and management of a local lighthouse;

(*g*) "owner" includes any part-owner, charterer, or mortgagee in possession and any agent to whom a ship is consigned; XV of 1908.

(*h*) "port" means any port, as defined in the Indian Ports Act, 1908, to which that Act extends; and XXI of 1923.

(*i*) "words and expressions used in this Act and not otherwise defined have the same meaning respectively as in the Indian Merchant Shipping Act, 1923.

Appointment of officers.

3. The Governor-General in Council may, by notification in the *Gazette of India*,—

(*a*) define areas to be districts for the purposes of this Act;

(*b*) appoint a person to be the Superintendent of Light-houses in each district;

(*c*) appoint a person to be the Chief Inspector of Light-houses in British India; and

(*d*) appoint persons to be Inspectors of Lighthouses.

Advisory Committees.

4. (*1*) The Governor-General in Council shall appoint a Central Advisory Committee and shall consult it in regard to—

(*a*) the erection or position of lighthouses or of any works appertaining thereto;

(*b*) additions to, or the alteration or removal of, light-houses;

(*c*) the variation of the character of any lighthouse or of the mode of use thereof;

(*d*) the cost of any proposals relating to lighthouses; or

(*e*) the making or alteration of any rules or rates of dues under this Act.

(*2*) The Governor-General in Council may, if he thinks fit, appoint an Advisory Committee for any district for the purpose of advising in regard to any of the matters specified in sub-section (*1*) in so far as the interests of the district are affected thereby.

(*3*) Advisory Committees shall consist of persons representing interests affected by this Act or having special knowledge of the subject-matter thereof.

GENERAL LIGHTHOUSES.

Management of general light-houses by the Governor-General in Council and delegation of management.

5. (*1*) The superintendence and management of all general lighthouses are vested in the Governor-General in Council.

(*2*) The Governor-General in Council may require any local lighthouses authority to undertake the superintendence

and management of any general lighthouse situated in or adjacent to the local limits within which the authority exercises its powers, and shall pay to the authority such sums to defray the cost of superintendence and management as he may determine.

LOCAL LIGHTHOUSES.

Power to inspect local light-houses.

6. (*1*) The Chief Inspector of Light-houses may, at any time, and any Superintendent or Inspector of Light-houses may, if authorised in this behalf by a general or special order in writing of the Governor-General in Council, enter upon and inspect any local lighthouse and make such inquiries in respect thereof or of the management thereof as he thinks fit.

(*2*) Every person having the charge of, or concerned in the management of, any lighthouse shall be bound to furnish to any officer authorised by or under sub-section (*1*) to inspect the lighthouse all such information regarding the same as the officer may require.

(3) Every local lighthouse authority shall furnish to the Governor-General in Council all such returns and other information in respect of the lighthouses under its supervision and management, or of any of them, as he may require.

Control of local lighthouses by the Governor-General in Council.

7. (*1*) If, after an inspection under section 6 or such other inquiry as he thinks fit, the Governor-General in Council is satisfied that a direction under this sub-section is necessary or expedient for the safety, or otherwise in the interests of shipping, he may direct any local lighthouse authority—

(*a*) to remove or discontinue or to refrain from moving or discontinuing any light-house under its superintendence and management or to make or refrain from making any variation in the character or mode of use of any such lighthouse, or

(*b*) to erect, place or maintain or to refrain from erecting placing or maintaining, any lighthouse within the local limits within which the local lighthouse authority exercises its powers.

(2) A local lighthouse authority shall not erect, place, remove or discontinue any lighthouse or vary the character or mode of use of any lighthouse, unless it has given to the Governor-General in Council at least one month's notice in writing of its intention so to do:

Provided that, in cases of emergency, a local lighthouse authority may take such action as it deems necessary and shall give immediate notice of the same to the Governor-General in Council and, so far as is possible, to all shipping approaching or in the vicinity of the lighthouse.

(3) If a local lighthouse authority—

(a) fails to comply with any direction made under sub-section (1), or

(b) fails to exercise or perform, or exercises or performs in an improper, inefficient or unsuitable manner, any power or duty relating to the superintendence or management of lighthouses conferred or imposed upon it by or under any law for the time being in force, or

(c) fails to make adequate financial provision for the performance of any such duty,

the Governor-General in Council may, by order in writing, require the local lighthouse authority to comply with the direction, or to make arrangements to his satisfaction for the proper exercise of the power or performance of the duty, or to make financial provision to his satisfaction for the performance of the duty, as the case may be, within such period as he may specify.

(4) If the local lighthouse authority fails to comply with an order made under sub-section (3) within the specified period or within such further time as the Governor-General in Council may allow, the Governor-General in Council may exercise the power or perform the duty or make the requisite financial provision, as the case may be, and the local lighthouse authority shall be liable to repay to the Governor-General in Council any expenditure incurred by him in so doing.

Management of local lighthouses by the Governor-General in Council.

8. The Governor-General in Council may, at the request of a local lighthouse authority, undertake the superintendence and management of any local lighthouse on its behalf, and the local lighthouse authority shall pay to the Governor-General in Council such sums to defray the cost of superintendence and management as may be agreed.

LIGHT-DUES.

Levy and collection of light-dues.

9. For the purpose of providing or maintaining or of providing and maintaining lighthouses for the benefit of ships voyaging to or from British India or between ports in British India, the Governor-General in Council shall, subject to the provisions of this Act, cause light-dues to be levied and collected in respect of every ship arriving at or departing from any port in British India.

Rates of light-dues leviable.

10. (*1*) The Governor-General in Council may, by notification in the *Gazette of India* prescribe rates, not exceeding two annas per ton, at which light-dues shall be payable, and may prescribe different rates for different classes of ships, or for ships of the same class when in use for different purposes or in different circumstances.

(*2*) Light-dues payable in respect of a ship shall be paid by the owner or master of the ship on its arrival at, and on its departure from, any port in British India:

Provided that, if light-dues have been paid in accordance with the provisions of this Act in respect of any ship, no further dues shall become payable in respect of that ship for a period of thirty days from the date on which the dues so paid became payable.

(*3*) An order under sub-section (*1*) imposing, abolishing or varying light-dues shall not take effect till the expiration of thirty days from the day on which the order was notified in the *Gazette of India*.

Receipts for light-dues.

11. Light-dues shall be paid to the Customs-collector who shall grant to the person paying the same a receipt in writing specifying—

(*a*) the port at which the dues have been paid;

(*b*) the amount of the payment;

(*c*) the date on which the dues became payable; and

(*d*) the name, tonnage and other proper description of the ship in respect of which the payment is made.

Ascertainment of tonnage.

57 & 58 Vict., c. 60.

12. (*1*) For the purpose of the levy of light-dues, a ship's tonnage shall be reckoned as under the Merchant Shipping Acts for dues payable on a ship's tonnage, with the addition required under section 85 of the Merchant Shipping Act, 1894, with respect to deck cargo.

(*2*) In order to ascertain the tonnage of any ship for the purpose of levying light-dues, the Customs-collector may—

(*a*) if the ship is registered under any law for the time being in force in British India or under the law of any foreign country in respect of which an Order in Council has been made under section 84 of the Merchant Shipping Act, 1894, that ships of that country shall be deemed to be of the tonnage denoted in their certificates of registry or other national papers (any such ship being hereafter in this section referred to as a registered ship), require the owner or master or other person having possession of the ship's register or other papers denoting her tonnage to produce the same for inspection and, if such owner, master or other person refuses or neglects to produce the register or papers, as the case may be, or otherwise to satisfy the Customs-collector as to the tonnage of the ship, cause the ship to be measured and the tonnage to be ascertained; or

57 & 58 Vict., c. 60.

(*b*) if the ship is not a registered ship and the owner or master fails to satisfy the Customs-collector as to the true tonnage thereof according to the mode of

measurement prescribed by the law for the time being in force for regulating the measurement of registered ships, cause the ship to be measured and the tonnage thereof to be ascertained according to such mode.

(3) If any person refuses or neglects to produce any register or other papers or otherwise to satisfy the Customs-collector as to the true tonnage of any ship when required to do so under this section, such person shall be liable to pay the expenses of the measurement of the ship and of the ascertainment of the tonnage, and, if the ship is a registered ship, shall further, on conviction by a Presidency Magistrate or Magistrate of the first class having jurisdiction in the port where the ship lies or in any port to which she may proceed, be punishable with fine which may extend to one thousand rupees.

Recovery of light-dues, expenses and costs.

13. (1) If the owner or master of any ship refuses or neglects to pay to the Customs-collector on demand the amount of any light-dues or expenses payable under this Act in respect of the ship, the Customs-collector may seize the ship and the tackle, apparel and furniture belonging thereto, or any part thereof, and detain the same until the amount of the dues or expenses, together with the costs of the seizure and detention, is paid.

(2) If any part of such dues, expenses or costs remains unpaid after the expiry of five days following the date of the seizure, the Customs-collector may cause the ship or other thing seized to be sold, and with the proceeds of the sale may satisfy the dues, expenses or costs remaining unpaid, together with the costs of the sale, and shall repay the surplus, if any, to the person by whom the same were payable.

Refusal of port-clearance.

14. The officer whose duty it is to grant a port-clearance for any ship shall not grant the port clearance until the amount of all light-dues expenses and costs payable in respect of the ship under this Act and of any fines imposed thereunder has been paid or until security for the payment thereof has been given to his satisfaction.

15. If any dispute arises as to whether light-dues, expenses or costs are payable in respect of any ship under this Act or as to the amount of such dues, expenses or costs, the dispute shall, on application made in this behalf by either of the disputing parties, be heard and determined by a Presidency Magistrate or Magistrate of the first class having jurisdiction at the place where the dispute arises, and the decision of such Magistrate shall be final.

Determination of disputes as to liability for payment.

16. (1) If the master of any ship in respect of which any light-dues are payable at any port causes the ship to leave such port without having paid the same, the Customs-collector at that port may by writing require the Customs-collector at any other port in British India to which the ship may proceed or in which she may be to recover the dues remaining unpaid.

Light-dues payable at one port recoverable at another.

(2) Any Customs-collector to whom such a requisition is directed shall proceed to levy such sum as if it were payable under this Act at the port at which he is the Customs-collector, and a certificate by the Customs-collector at the port at which the light-dues first became payable, stating the amount payable, shall be sufficient proof in any proceeding under section 13 or section 15 that such amount is payable.

17. (1) If the owner or master of a ship evades or attempts to evade the payment of any light-dues expenses or costs payable in respect of the ship under this Act, he shall, on conviction by a Presidency Magistrate or Magistrate of the first class having jurisdiction in any port to which the vessel may proceed or in which she may be found, be punishable with fine which may extend to five times the amount of the sum payable

Penalty for evading payment of light-dues.

(2) In any proceeding before a Magistrate in a prosecution under sub-section (1), any such certificate as is mentioned in sub-section (2) of section 16, stating that the owner or master has evaded such payment, shall be sufficient proof of the evasion, unless the owner or master shows to the statisfaction of the Magistrate that the departure of the vessel without payment of the sum was caused by stress of weather, or that there was lawful or reasonable grounds for such departure.

Exemption from payment of light-dues.

18. The following ships shall be exempted from the payment of light-dues under this Act, namely :—

(*a*) any ship belonging to His Majesty or the Government or to a foreign Prince or State and not carrying cargo or passengers for freight or fares; and

(*b*) any ship of a tonnage of less than fifty tons;

and the Governor-General in Council may, by notification in the Gazette of India, exempt any other ships, or classes of ships or ships performing specified voyages from such payment, either wholly or to such extent only as may be specified in the notification.

Refund of excess payments.

19. Where light-dues have been paid in respect of any ship in excess of the amount payable under this Act, no claim to refund of such excess payment shall be admissible, unless it is made within six months from the date of each payment.

ACCOUNTS.

Accounts, etc.

20. (1) The Governor-General in Council shall cause to be maintained a separate account of all amounts received by way of light-dues, expenses, costs and fines under this Act and of all expenditure incurred for the purposes of this Act, and shall cause such account to be laid before the Central Advisory Committee as soon as possible after the close of each financial year.

(2) The Governor-General in Council shall cause to be laid before the Central Advisory Committee before the close of each financial year a statement of the estimated receipts under, and expenditure for the purposes of, this Act during the forthcoming year.

RULES.

Power to make rules.

21. (1) The Governor-General in Council may make rules consistent with this Act to carry into effect the purposes thereof.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(*a*) the powers and duties of the Chief Inspector of Lighthouses and of Superintendents and Inspectors of Lighthouses ;

(*b*) the procedure and conduct of business of Advisory Committee constituted under this Act ;

(*c*) the rate of travelling and subsistence allowance payable to members of Advisory Committees ; and

(*d*) the period in respect of which and the form in which the separate account referred to in sub-section (1) of section 20 shall be kept and the forms in which that account and the statement referred to in sub-section (2) of that section shall respectively be presented to the Central Advisory Committee.

REPEALS.

Repeals.

22. The enactments mentioned in the Schedule are hereby repealed to the extent specified in the fourth column thereof.

THE SCHEDULE.

(*See section* 22.)

ENACTMENTS REPEALED.

Year.	No.	Short title.	Extent of repeal.
1879	IX	The Burma Coast-lights Act, 1879.	The whole.
1904	IX	The Madras Coast-lights Act, 1904	Do.
1915	II	The Sind Coast-lights Act, 1915 ..	Do.

PRESIDENCY-TOWNS INSOLVENCY ACT.

ACT No. XIX OF 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 21st September, 1927.)

An Act further to amend the Presidency-towns Insolvency Act, 1909, for certain purposes.

WHEREAS it is expedient further to amend the Presidency-towns Insolvency Act, 1909 for the purposes hereinafter appearing; It is hereby enacted as follows:— III of 1909.

Short title.

1. This Act may be called the Presidency-towns Insolvency (Amendment) Act, 1927.

Amendment of section 7, Act III of 1909.

2. To section 7 of the Presidency-towns Insolvency Act, 1909 (hereinafter referred to as the said Act), the following proviso shall be added, namely:— III of 1909.

"Provided that, unless all the parties otherwise agree the power hereby given shall, for the purpose of deciding any matter arising under section 36, be exercised only in the manner and to the extent provided in that section."

Amendment of section 151, Act III of 1909.

3. After sub-section (2) of section 15 of the said Act, the followig sub-section shall be added, namely:—

"(3) On the making of the order admitting his petition a debtor shall—

(*a*) unless the Court otherwise directs, produce all his books of account, and

(*b*) file such lists of creditors and debtors and afford such assistance to the Court as may be prescribed,

failing which the Court may dismiss his petition."

Amendment of section 36, Act III of 1909.

4. In sub-sections (4) and (5) of section 36 of the said Act, for the words "If, on the examination of any such person, the Court is satisfied," the words "If on his examination any such person admits" shall be substituted.

Amendment of section 112, Act III of 1909.

5. After clause (*k*) of sub-section (2) of section 112 of the said Act, the following clause shall be inserted, namely :—

"(*kk*) filing of lists of creditors and debtors and the affording of assistance of the Court by a petitioning debtor."

PROTECTION OF THE BAMBOO PAPER INDUSTRY.

ACT No. XX OF 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 21st September*, 1927.)

An Act to amend the law relating to the fostering and development of the bamboo paper industry in British India.

WHEREAS it is expedient to amend the law relating to the fostering and development of the bamboo paper industry in British India ; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Bamboo Paper Industry (Protection) Act, 1927.

Amendment of Act VIII of 1894.

2. (1) In the Second Schedule to the Indian Tariff Act 1894, there shall be made the amendments specified in the Schedule to this Act. VIII of 1894.

(2) The amendments made by sub-section (1) shall have effect up to the 31st day of March 1932.

Retrospective effect in certain cases.

3. Printing paper (excluding chrome, marble, flint, poster and stereo), containing no mechanical wood pulp, on which a duty has been paid at 15 per cent. *ad valorem* under item No. 99 of Schedule II to the Indian Tariff Act, 1894 between the 21st of September, 1925 and the commencement of this Act, shall be deemed to have been liable to pay duty at one anna per pound under item No. 155 of that Schedule; and any deficiency between the duty which has been paid on such paper and the duty hereby made payable shall be deemed to be duty short-levied within the meaning of section 39 of the Sea Customs Act, 1878 and that Act shall apply accordingly. VIII of 1894. VIII of 1878.

Amendment of Act XXV of 1925.

4. The second item of the Schedule to the Bamboo Paper Industry (Protection) Act, 1925 is hereby repealed. XXV of 1925.

THE SCHEDULE.

AMENDMENTS TO BE MADE IN SCHEDULE II TO THE INDIAN TARIFF ACT, 1894.

(*See section* 2.)

For Items Nos. 155 and 156, the following shall be substituted, namely:—

" 15	PRINTING PAPER (excluding chrome, marble, flint, poster and stereo), all sorts which contain no mechanical wood pulp or in which the mechanical wood pulp amounts to less than 65 per cent. of the fibre content.	Pound.	One anna.
156	WRITING PAPER—		
	(*a*) Ruled or printed forms (including letter paper with printed headings) and account and manuscript books and the binding thereof.	"	One anna or 15 per cent. *ad volorem*, whichever is higher.
	(*b*) All other sorts	"	One anna."

INDIAN SECURITIES (AMENDMENT) ACT.

ACT No. XXI OF 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 21st September* 1927.)

An Act to amend the Indian Securities Act, 1920, for certain purposes.

Whereas it is expedient to amend the Indian Securities X of 1920.] Act, 1920, for certain purposes hereinafter appearing; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Indian Securities (Amendment) Act, 1927.

X of 1920.

Amendment of section 10, Act X of 1920.

2. (*1*) In sub-section (*1*) of section 10 of the Indian Securities Act, 1920 (hereinafter referred to as the said Act), after the word "lost" in both places where it occurs the word "stolen" shall be inserted, and after the word "loss" in both places where it occurs the word "theft" shall be inserted; an in sub-section (*2*) of the same section after the word "loss" the word "theft" shall be inserted.

(*2*) To the same section after sub-section (*3*), the following sub-section shall be added, namely :—

"(*4*) If at any time before the Government become discharged under the provisions of this Act from liability in respect of any security the whole of which is alleged to have been lost, stolen or destroyed, such security is found, any order passed in respect thereof under this section shall be cancelled."

Insertion of new section 18A in Act X of 1920.

3. After section 18 of the said Act the following section shall be inserted, namely :—

"18A. Save as otherwise expressly provided in the terms of a Government security, no person shall be entitled

Discharge in respect of interest.

to claim interest on any such security in respect of any period which has elapsed after the earliest date on which demand could have been made for the payment of the amount due on such security."

INDIAN TARIFF (COTTON YARN AMENDMENT) ACT.

ACT No. XXIII OF 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 22nd September* 1927.)

An Act further to amend the Indian Tariff Act, 1894, in order to protect the manufacture of cotton yarn in British India.

Whereas it is expedient further to amend the Indian Tariff Act, 1894 in order to protect the cotton textile industry in British India against competition in cotton yarn produced under industrial conditions which enable such yarn to be produced at a cost below that at which it can be produced in British India; It is hereby enacted as follows:— VIII of 1894.

Short title.

1. This Act may be called the Indian Tariff (Cotton Yarn Amendment) Act, 1927.

Amendment of the Second Schedule to Act VIII of 1894.

2. (*1*) In Item No. 44 of the Second Schedule to the Indian Tariff Act, 1894, after the figure and words "5 per cent." the figure and words "or 1½ annas per pound, whichever is higher" shall be added. VIII of 1894.

(*2*) The amendment made by sub-section (*1*) shall have effect up to the 31st day of March 1930.

INDIAN TARIFF (AMENDMENT) ACT.

ACT No. XXIV OF 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 22nd September* 1927.)

An Act further to amend the Indian Tariff Act, 1894.

WHEREAS it is expedient further to amend the Indian VIII of 1894. Tariff Act, 1894, in order to remove or reduce the customs duties on certain machinery and materials of industries; It is hereby enacted as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Indian Tariff (Amendment) Act, 1927.

(*2*) It shall come into force on the 1st day of October, 1927.

Amendment of the Second Schedule Act VIII of 1894.

VIII of 1894.

2. In the Second Schedule to the Indian Tariff Act, 1894, there shall be made the amendments specified in the Schedule to this Act.

THE SCHEDULE.

(*See section* 2.)

1. In Item No. 1A, for the word and figures "No. 68" the words, letter and figures "Nos. 1B and 68" shall be substituted.

2. After Item No. 1A, the following item shall be inserted, namely:—

"1B	Sago flour."

3. After Item No. 6, the following heading and item shall be inserted, namely:—

"TALLOW, STEARINE AND WAX.

6A	Tallow."

4. After Item No. 8, the following item shall be inserted under the heading "MISCELLANEOUS," namely :—

"8A	China Clay."

(*The Schedule.*)

5. After Item No. 13, the following item shall be inserted, namely :—

"13A	Bleaching paste and bleaching powder."

6. After Item No. 14, the following item shall be inserted, namely :—

"14A	Magnesium chloride"

and Item No. 14A shall be re-numbered 14B.

7. After Item No. 14B, the following heading and item shall be inserted, namely :—

"DYES AND COLOURS.

14C	Dyes derived from coal-tar and coal-tar derivatives used in any dyeing process."

8. After Item No. 18, the following heading and items shall be inserted, namely :—

"MACHINERY.

18A MACHINERY, namely, such of the following articles as are not otherwise specified :—

(1) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts ;

(2) machines, and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts ;

(3) apparatus and appliances, not to be operated by manual or animal labour which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose ;

(4) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials and driving chains, but excluding driving ropes not made of cotton ;

(5) bare hard-drawn electrolytic copper wires and cables and other electrical wires and cables, insulated or not; and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof.

Note.—The term 'industrial system' used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series or processes necessary for the manufacture, production or extraction of any commodity.

18B The following TEXTILE MACHINERY AND APPARATUS by whatever power operated, namely, healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins and pirns; dobbies; Jacquard machines; Jacquard harness linen cords; Jacquard cards; punching plates for Jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing machines; coir fibre willowing machines; heald knitting machines; dobby cards; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; cumbli finishing machinery; hank boilers; cotton carding and spinning machines; mail eyes, lingoes, comber board and comber board frames; take-up motions; temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel; and roller skins.

18C PRINTING AND LITHOGRAPHIC MATERIAL, namely: presses, aluminium lithographic plates, composing sticks, chases, imposing tables, lithographic stones, stereo-blocks, wood blocks, half-tone blocks, electro-type blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead and rule cutters, type casting machines, type setting and casting machines, rule bending machines, rule mitreing machines, bronzing machines, stereotyping apparatus, paper folding machines, and paging machines, but excluding ink and paper.

18D COMPONENT PARTS OF MACHINERY, as defined in Nos. 18A, 18B and 18C, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose:

Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable."

9. After Item No. 24, the following items shall be inserted, namely :—

"24A	Ropes, cotton.	
24B	Starch and farina."	

10. After Item No. 43, under the heading "YARNS AND TEXTILE FABRICS," the following item shall be inserted, namely :—

"43A	Artificial silk yarn and thread.	*Ad valorem.*	7½ per cent. "

11. In Part III of the Schedule, the heading "MACHINERY," and Items Nos. 51, 51A and 51B shall be omitted.

11A. For Item No. 54, the following shall be substituted, namely :—

54	The following printing material, namely, type, leads, brass rules, wooden and metal quoins, shooting sticks and galleys and metal furniture.

12. For the second proviso to Item No. 63, the following shall be substituted, namely :—

"Provided also that articles of machinery as defined in No. 18A or No. 18D shall not be deemed to be included hereunder."

13. In the proviso to Item No. 64, for the figures and letter "51" and "51A" the figures and letters "18A" and "18D" shall be substituted, respectively.

14. In Item No. 68, after the word "FLOUR," the words "except sago flour" shall be inserted.

15. For Item No. 77, the following shall be substituted, namely :—

"77	All sorts of stearine, wax, grease and animal fat not otherwise specified."

16. In Item No. 92, after the word "sorts" where it occurs for the first time, the words "not otherwise specified" shall be inserted.

17. In Item No. 96, the brackets, words and figures "(*see* Nos. 15, 16 18 and 51B)" shall be omitted.

18. In Item No. 103, for the figures "51" the figures and letter "18A" shall be substituted.

19. In Item No. 106, after the word "FIBRE" the words "not otherwise specified" shall be inserted.

20. In Item No. 111, for the figures "51" the figures and letter "18A" shall be substituted.

21. Item No. 117 shall be omitted.

22. In Item No. 149A, the words, figures and letter "*see* Nos. 51 and 51A" shall be omitted.

23. In Item No. 153, for the figures and letter "51, 51A" the figures and letters "18A, 18D" shall be substituted.

INDIAN INCOME-TAX (AMENDMENT) ACT.

ACT No. XXVIII OF 1927.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 22nd September*, 1927.)

An Act further to amend the Indian Income-tax Act, 1922, for certain purposes.

WHEREAS it is expedient further to amend the Indian Income-tax Act, 1922, for the purposes hereinafter appearing; It is hereby enacted as follows:—

XI of 1922.

Short title.

1. This Act may be called the Indian Income-tax (Amendment) Act, 1927.

Amendment of Section 59, Act XI of 1922.

2. (1) In section 59 of the Indian Income-tax Act, 1922, after sub-section (2), the following sub-section shall be inserted, namely:—

XI of 1922.

"(3) In cases coming under clause (*a*) of sub-section (2), where the income, profits and gains liable to tax cannot be definitely ascertained, or can be

ascertained only with an amount of trouble and expense to the assessee which, in the opinion of the Central Board of Revenue, is unreasonable, the rules made under that sub-section may—

(*a*) prescribe methods by which an estimate of such income, profits and gains may be made, and

(*b*) in cases coming under sub-clause (*i*) of clause (*a*) of sub-section (2), prescribe the proportion of the income which shall be deemed to be income, profits and gains liable to tax,

and an assessment based on such estimate or proportion shall be deemed to be duly made in accordance with the provisions of this Act."

(2) Sub-sections (3) and (4) of the same section shall be re-numbered as sub-sections (4) and (5), respectively.

INDIAN CUSTOMS TARIFF.

Note. 1—In the expression "*ad valorem*" used in these schedules the reference is to "real value" as defined in section 30 of the Sea Customs Act, 1878 (VIII of 1878), unless an article has a tariff value assigned to it.

Note 2.—Tariff-valued heads are based on the ordinary trade description of each article and cover all reduced grades and mixtures unless they are separately provided for.

SCHEDULE II.—IMPORT TARIFF.

Serial No.	No. in the statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco.		Rs a.	
		FISH.			
1	27	FISH, SALTED, wet or dry.	Indian md. of 82⅔ lbs. avoirdupois weight.	.....	Such rate or rates of duty not exceeding one rupee as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time prescribe.*
2	65	FISH, excluding salted fish. (*See* Serial No. 1.	.....	*Ad valorem*	15 per cent.
3	66	FISHMAWS, including singally and sozille and sharkfins.	.....	,,	15 ,,
		FRUITS AND VEGETABLES.			
4	67	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved†			
		Tariff values—			
		Almonds without shell	cwt.	98 0	15 per cent.
		,, kagazi Persian in the shell.	,,	88 0	15 ,,
		,, in the shell Persian.	,,	20 0	15 ,,
		Cashew or cajoo kernels.	,,	25 0	15 ,,
		Cocoanuts, Straits, Dutch, East Indies and Siam.	thousand.	105 0	15 ,,
		,, Maldives ...	,,	30 0	15 ,,
		,, other ..	,,	45 0	15 ,,
		,, kernel (khopra).	cwt.	22 0	15 ,,

* The rate on the 1st January 1928 and until further notice is annas 7½.

† Under Government of India, Finance Department (Central Revenues) Notification No. 36, dated the 25th September 1926, Currants are liable to duty at Rs. 1-4-0 per cwt.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		I.—Food, Drink and Tobacco—*contd.*			
		FRUITS AND VEGETABLES—*contd.*			
		Dates, dry, in bags ...	cwt.	12 0	15 per cent.
		„ wet, in bags, baskets and bundles.	„	5 8	15 „
		„ wet, in pots, boxes, tins, and crates.	„	12 0	15 „
		Figs dried, Persian ...	„	12 0	15 „
		„ „ European...	„	18 0	15 „
		Garlic	„	6 8	15 „
		Pistachio nuts	„	70 0	15 „
		Raisins, Red, Persian Gulf.	„	13 0	15 „
		GRAIN, PULSE AND FLOUR.			
5	68	FLOUR except sago floor...	.....	*Ad valorem.*	15 per cent.
6	1A	GRAIN AND PULSE, all sorts, including broken grains and pulse, but excluding flour (see serial Nos. 5 and 7).	.....	.....	Free.
7	1 B	SAGO flour	.....	.....	„
		LIQUORS.			Rs. a.
8	28	ALE, Beer, Porter, Cider and other fermented liquors.	Imperial gallon or 6 quart bottles.	.....	0 8
9	29	DENATURED SPIRIT ...	... ..	*Ad valorem.*	7½ per cent.
10	30	PERFUMED Spirits ...	Imperial gallon or 6 quart bottles.	.....	Rs. a. 36 0 or 15 per cent. *ad valorem*, whichever is higher.
11	31	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—			Rs. a.
		(*a*) Entered in such a manner as to indicate that the strength is not to be tested.	Ditto	.....	30 0 or 15 per cent. *ad valorem*, whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		LIQUORS—*contd.*			
		(*b*) If tested	Imperial gallon or 6 quart bottles of the strength of London proof.	.....	Rs. a. 21 14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof. } or 15 p. c. *ad valorem*, whichever is higher.
12	32	All other sorts of SPIRIT.	Imperial gallon or 6 quart bottles of the strength of London proof.	.....	Rs. 21-14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof. } or 15 p. c. *ad valorem*, whichever is higher.
13	33	WINES—			
		Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or 6 quart bottles.	.....	Rs. 9 0 0
		All other sorts of wines not containing more than 42 per cent. of proof spirit.	Do.	.....	„ 4 8 0
		Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to "All other sorts of Spirit."			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		PROVISIONS AND OILMAN'S STORES.			
14	69	PROVISIONS, & OILMAN'S STORES AND GROCERIES, all sorts, excluding Vinegar, in casks (see Serial No. 15).	.....	*Ad valorem*	15 per cent.
		Tariff values—			
		Butter	lb.	1 12	15 „
		Cassava, or Tapioca Sago (whole).	cwt.	12 0	15 „
		Cassava, or Tapioca (flour).	„	10 2	15 „
		China preserves in syrup.	box of six large or twelve small jars.	8 8	15 „
		China preserves, dry, candied.	lb.	0 7	15 „
		China canned fruit ...	case of 4 doz.	15 0	15 „
		Cocum	cwt.	7 0	15 „
		Ghi	„	68 0	15 „
		Vegetable product .	„	42 0	15 „
		Vermicelli, flour, from China and the Far East.	„	25 0	15 „
		Vermicelli, peas, from China and the Far East.	„	32 0	15 „
		Vermicelli, rice, from China and the Far East.	„	13 8	15 „
		Yeast, from China and the Far East.	„	29 0	15 „
15	48	VINEGAR, in casks ...	.....	*Ad valorem*	2½ „
		SACCHARINE.			
16	34A	SACCHARINE (except in tablets).	lb.	.....	Rs. a. 5 0
17	34B	SACCHARINE TABLETS ...	.....	*Ad valorem*	15 per cent. or Rs. 5 per pound of saccharine contents, whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		SPICES.			
18	70	SPICES, all sorts	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Betelnuts (husked)—			
		Raw or boiled whole, from Goa.	cwt.	21 0	15 „
		Raw or boiled whole, from Straits Dutch, East Indies and Siam.	„	18 0	15 „
		Raw, whole, from Ceylon.	„	21 0	15 „
		Raw, split (sun-dried) from Ceylon.	„	35 0	15 „
		Boiled, split or sliced.	„	28 0	15 „
		Chillies, dry	„	25 0	15 „
		Cloves	„	52 0	15 „
		„ exhausted ...	„	11 0	15 „
		„ stems and heads.	„	7 0	15 „
		„ in seeds, narlavang.	„	20 0	15 „
		Ginger, dry	„	33 0	15 „
		Mace	lb.	2 0	15 „
		Nutmegs	„	1 0	15 „
		„ in shell ...	„	8 6	15 „
		Pepper, black ...	cwt.	65 0	15 „
		„ long	„	90 0	15 „
		„ white ...	„	90 0	15 „
		SUGAR.			
19	124	CONFECTIONERY	.....	*Ad valorem*	30 „
20	34	SUGAR, excluding confectionery (see Serial No. 19)—			Rs. a.
		(1) Sugar, crystallised, or soft, 23 Dutch Standard and above.	cwt.	.....	4 8
		(2) Sugar, crystallised, or soft, inferior to 23 Dutch Standard but not inferior to 8 Dutch Standard	„	.....	4 0
		(3) Sugar below 8 Dutch Standard, molasses and sugar candy.	.....	*Ad valorem.*	25 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Value.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a. p.	
		SUGAR—*contd.*			
		Tariff values—			
		Molasses—			
		(i) imported in bulk by tank steamer.	cwt.	1 10 6	25 per cent.
		(ii) otherwise imported.	,,	2 4 0	25 ,,
		Sugar Candy	,,	20 0 0	25 ,,
		TEA.			
21	71	TEA	.....	*Ad valorem*	15 per cent.
		Tariff values—			
		Tea, black	lb.	0 11 6	15 ,,
		,, green	,,	1 2 0	15 ,,
		OTHER FOOD AND DRINK.			
22	72	COFFEE	.....	*Ad valorem.*	15 per cent.
		Tariff value—			
		Coffee, other than roasted or ground	cwt.	55 0 0	15 ,,
23	1	HOPS	.....	.....	Free.
24	35	SALT, excluding Salt exempted under Serial No. 25.	Indian maund of $82\frac{2}{7}$ lbs. avoirdupois weight.	.....	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.*
25	2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of	.....	.....	Free.

* The rate of excise duty on the 1st January 1928 and until further notice is Rs. 1-4-0.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Value.	Duty.
		I.—Food, Drink and Tobacco—*concld.*		Rs. a.	
		OTHER FOOD AND DRINK—*concld.*...			
		Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in curing fish in those provinces. (For the General duty on Salt see Serial No. 24.)			
26	73	ALL OTHER SORTS OF FOOD AND DRINK not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		TOBACCO.			
27	37	CIGARS	.....	*Ad valorem.*	75 per cent.
28	37A	CIGARETTES of value—			Rs. a.
		(*a*) not exceeding Rs. 10-8 per thousand.	thousand	.....	7 0
		(*b*) exceeding Rs. 10-8 per thousand.	,,	.....	10 8
		Note.—For the purposes of this item, "value" means real value as defined in Section 30 of the Sea Customs Act, 1878, provided that the amount to be deducted on account of duties payable on importation to determine the real value in accordance with the provisions of clause (*a*) of the said Section shall be Rs. 7 per thousand.			
29	36	TOBACCO, unmanufactured.	lb.	.....	1 8
30	38	All other sorts of TOBACCO manufactured.	,,	.....	2 4

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured.		Rs. a. p.	Rs. a. p.
		COAL, COKE AND PATENT FUEL.			
31	39	COAL, COKE AND PATENT FUEL.	ton.	.....	0 8 0
		GUMS, RESINS AND LAC.			
32	10B	STICK or Seed Lac ...	.....	.....	Free.
33	74	GUMS, RESINS AND LAC, all sorts not otherwise specified (see Serial No. 32).	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Gambier, block and cube ...	cwt.	22 0 0	15 ,,
		Gambier in flakes or circular pieces.	,,	45 0 0	15 ,,
		Gum Ammoniac ...	,,	35 0 0	15 ,,
		,, Arabic	,,	25 0 0	15 ,,
		,, Benjamin, ras...	,,	32 0 0	15 ,,
		,, ,, cowrie.	,,	60 0 0	15 ,,
		,, Bysabol (coarse myrrh).	,,	32 0 0	15 ,,
		,, Olibanum or frankincense.	,,	11 0 0	15 ,,
		,, Persian (false).	,,	13 0 0	15 ,,
		Myrrh	,,	33 0 0	15 ,,
		Rosin	,,	17 0 0	15 ,,
		HIDES AND SKINS, RAW.			
34	3	HIDES AND SKINS, raw or salted.	.....	.....	Free.
		METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.			
35	58	IRON OR STEEL, old ...	.....	*Ad valorem.*	10 per cent.
		Tariff value—			
36		Iron or Steel, old ...	cwt.	1 12 0	10 ,,
	4	METALLIC ORES, all sorts, except ochres and other pigment ores.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a. p.	Rs. a. p.
		II.—Raw materials and produce and articles *mainly* unmanufactured—*contd.*			
		OILS.			
37	40	KEROSENE; also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.	Imperial gallon.	.....	0 3 6
38	40A	MOTOR SPIRIT	„	.....	0 4 0
39	41	MINERAL OIL—			
		(1) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is ordinarily used for the batching of jute or other fibre;	ton.	.....	10 0 0
		(2) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is such as is not ordinarily used for any other purpose than for lubrication;	Imperial gallon.	.....	0 1 4
		(3) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes.	.....	*Ad valorem.*	7½ per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a. p.	
		OILS—*contd.*			
		Tariff value – Mineral oil which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes, if imported in bulk.	ton	53 5 4	7½ per cent.
40	75	All sorts of animal, essential, mineral, and vegetable non-essential Oils not otherwise specified (*see* Serial Nos. 37, 38 and 39).	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Cassia oil	lb.	2 6 0	15 ,,
		Citronella oil ...	,,	1 12 0	15 ,,
		Cocoanut oil	cwt.	30 0 0	15 ,,
		Kajiputty oil	lb.	1 14 0	15 ,,
		Linseed oil, raw or boiled.	Imperial gallon.	3 6 0	15 ,,
		Peppermint oil... ...	lb.	8 0 0	15 ,,
		SEEDS.			
41	6	OIL-SEEDS imported into British India by sea from the territories of any Prince or Chief in India.	.....	.....	Free.
42	76	SEEDS, all sorts, not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		TALLOW, STEARINE AND WAX.			
43	6A	TALLOW	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.* ...		Rs. a.	
		TALLOW, STEARINE AND WAX—*contd.*			
44	77	All sorts of stearine, wax, grease and animal fat not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		Tariff value—			
		Vegetable wax ...	cwt.	55 0	15 ,,
		TEXTILE MATERIALS.			
45	7	COTTON, raw	cwt.	.....	Free.
46	78	TEXTILE MATERIALS, the following:—			
		Silk waste and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Raw silk—			
		Bokhara ...	lb.	12 0	15 ,,
		Yellow Shanghai ...	,,	5 10	15 ,,
		,, other kinds...	,,	6 8	15 ,,
		Mathow	,,	4 8	15 ,,
		Panjam	,,	3 0	15 ,,
		Persian	,,	8 0	15 ,,
		Siam	,,	5 12	15 ,,
		White Shanghai, Thonkoon or Duppion.	,,	4 4	15 ,,
		White Shanghai, other kinds.	,,	6 8	15 ,,
		White, other kinds of China	,,	7 0	15 ,,
		Coir fibre	cwt.	8 4	15 ,,
		Raw hemp	,,	35 0	15 ,,
47	8	WOOL, raw and wool-tops	.....	.....	Free.
		WOOD AND TIMBER.			
48	49	FIREWOOD	.....	*Ad valorem.*	2½ per cent.
49	79	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.	.....	,,	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
		MISCELLANEOUS.			
50	80	CANES and Rattans ...	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Canes—			
		Malacca	100 pieces.	22 0	15 ,,
		Chimity	,,	11 0	15 ,,
		Tries	,,	8 0	15 ,,
		Root Moonah ...	,,	26 0	15 ,,
		Mannu	,,	16 8	15 ,,
		Polo, all kinds ...	,,	45 0	15 ,,
		Tohite	cwt.	25 0	15 ,,
		Rattans—			
		Chair	cwt.	20 0	15 ,,
		Basket	,,	10 8	15 ,,
		Outers	,,	75 0	15 ,,
		Inners	,,	53 0	15 ,,
51	81	COWRIES AND SHELLS ..	.....	*Ad valorem.*	15 ,,
		Tariff values—			
		Cowries, bazar, common.	cwt.	6 0	15 ,,
		,, yellow, superior quality.	,,	8 0	15 ,,
		,, Maldive	,,	21 0	15 ,,
		,, Sankhli	,,	120 0	15 ,,
		Mother-of-pearl, nacre...	,,	20 0	15 ,,
		Nakhla	,,	120 0	15 ,,
		Tortoise-shell	lb.	10 0	15 ,,
		,, nakh ...	,,	2 0	15 ,,
52	82	IVORY, unmanufactured...	.....	*Ad valorem.*	15 ,,
		Tariff values—			
		Elephants' grinders ...	cwt.	800 0	15 ,,
		,, tusks (other than hollows, centres, and points), each exceeding 20 lbs. in weight, and hollows, centres, and points each weighing 10 lbs. and over.	,,	875 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured-*contd.*		Rs. a.	
		MISCELLANEOUS-*contd.*			
		IVORY, unmanufactured—*contd.*			
		Elephants' tusks (other than hollows, centres and points), not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, centres, and points, each weighing less than 10 lbs.	cwt.	725 0	15 per cent.
		Elephants' tusks, each less than 10 lbs. (other than hollows, centres, and points).	,,	430 0	15 ,,
		Sea-cow or moye teeth, each not less than 4 lb.	,,	275 0	15 ,,
		Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb.	,,	220 0	15 ,,
		Sea-cow or moye teeth, each less than 3 lb.	,,	130 0	15 ,,
53	9	MANURES, all sorts, including animal bones and the following chemical manures:—basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carbo lime urea, nitrate of lime, calcium cyananide, mineral phosphates and mineral superphosphates.	.....	.....	Free.
54	5	PRECIOUS STONES, unset and imported uncut, and PEARLS, unset.	.....	.....	Free.
55	83	PRECIOUS STONES, unset and imported cut. (See serial No. 54.)	.....	*Ad valorem*	15 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured-*concld.*		Rs. a.	
		MISCELLANEOUS—*concld.*			
56	10	PULP OF WOOD, RAGS and other paper-making materials.	.....	.....	Free.
57	10a	RUBBER STUMPS, rubber seeds and raw rubber.	.....	.....	Free.
58	84	ALL OTHER RAW MATERIALS AND PRODUCE, and articles mainly unmanufactured, not otherwise specified.*	.....	*Ad valorem*	15 per cent.
		III.—Articles wholly or mainly manufactured.			
		APPAREL.			
59	85	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under Serial No. 60 and gold and silver thread (*see* Serial Nos. 107 and 108), and articles made of silk or silk mixtures (*see* Serial Nos. 124, 125, and 126).	.....	*Ad valorem*	15 per cent.
60	11	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.	.....	.....	Free.

* Under Government of India Notification No. 4317, dated the 2nd July 1921, unmanufactured Mica is exempt from payment of import duty

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.	
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.		
		ARMS, AMMUNITION AND MILITARY STORES.				
61	42	Subject to the exemptions specified in Serial No. 64—				
		(1) Firearms, including gas and air-guns gas and air rifles, and gas and air pistols, not otherwise specified (see Serial Nos. 65 and 165).	each	.....	Rs. a. 15 0	or 30 per cent. *ad valorem* whichever is higher.
		(2) Barrels for the same, whether single or double.	"	.....	15 0	
		(3) Main springs and magazine springs for firearms, including gas-guns gas rifles and gas pistols.	"	.....	5 0	
		(4) Gun stocks and breech blocks.	"	.....	3 0	
		(5) Revolver cylinders for each cartridge they will carry.	"	.....	2 0	
		(6) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks for muzzle-loading arms.	"	.....	1 0	
		(7) Machines for making, loading or closing cartridges for rifled arms.	.....	*Ad valorem.*	30 per cent.	
		(8) Machines for capping cartridges for rifled arms.	.....	"	30 "	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
62	125	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	.....	*Ad valorem.*	30 per cent.
63	126	Subject to the exemptions specified in serial No. 64, all ARTICLES, other than those specified in serial Nos. 61, 65 and 165, which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act, 1878 (excluding springs used for air guns which are dutiable as hardware under serial No. 84), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be ammunition or military stores for the purposes of this Act.	.....	,,	30
64	12	The following ARMS, AMMUNITION AND MILITARY STORES:— (*a*) Articles falling under the 3rd, 4th, 6th, 7th or 8th sub-head of Serial	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
		No. 61 when they appertain to a firearm falling under that item and are fitted into the same case with such firearm ;			
		(*b*) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform ;			
		(*c*) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (*i*) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (*ii*) certified by the commandant of the corps to which such officer			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.* belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, or in the case of a police officer, by an Inspector-General or Commissioner of Police, to be imported by the officer for the purpose of his equipment; (*d*) Swords for presentation as army or volunteer prizes; (*e*) Arms, ammunition and military stores, imported with the sanction of the Government of India for the use of any portion of the military forces of a State in India which may be maintained and organized for Imperial Service; (*f*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*concld.*			
65	86A	Ornamental Arms of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes; and *daks* intended exclusively for domestic, agricultural and industrial purposes.	.....	*Ad valorem*	15 per cent.
66	86	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuse.	.....		15 „
		CHEMICALS, DRUGS AND MEDICINES.			
67	13	ANTI-PLAGUE SERUM ...	.....	.....	Free.
68	13A	BLEACHING PASTE AND BLEACHING POWDER.	.....	.....	Free.
69	50	COPPERAS, green ...	.....	*Ad valorem.*	2½ per cent.
		Tariff value— Copperas, green, if imported in bulk.	cwt.	4 0 0	2½ „
70	43	OPIUM and its alkaloids, and their derivatives.	seer of 80 tolas.	.....	Rs. 24 or 15 per cent. *Ad valorem* whichever is higher.
71	14	CINCHONA BARK and the alkaloids extracted therefrom including QUININE.	.....	.....	Free.
72	14A	MAGNESIUM CHLORIDE ...	.....	.....	Free.
73	14B	SULPHUR	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CHEMICALS, DRUGS AND MEDICINES—*contd.*			
74	88	CHEMICALS, DRUGS AND MEDICINES, all sorts not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Alkali, Indian (sajji-khar)	cwt.	3 8	15 ,,
		Alum (lump)	,,	6 0	15 ,,
		Ammonium chloride—			
		Muriate of Ammonia, crystalline.	,,	20 0	15 ,,
		Salammoniac, sublimed.	,,	25 0	15 ,,
		Other sorts, including compressed.	,,	22 0	15 ,,
		Anhydrous ammonia gas.	lb.	0 14	15 ,,
		Arsenic (China mansil).	cwt.	70 0	15 ,,
		Calcium chloride ..	,,	4 8	15 ,,
		Carbide of Calcium ...	,,	16 0	15 ,,
		Carbonate of Ammonia.	,,	32 0	15 ,,
		Carbonic acid gas ...	lbs.	0 3½	15 ,,
		Chlorine gas	,,	0 4½	15 ,,
		Epsom salts (in bulk)...	cwt.	3 8	15 ,,
		Peppermint crystals ...	lb.	14 0	15 ,,
		Potassium bichromate..	cwt.	27 0	15 ,,
		Silicate of soda (in liquid form).	,,	8 0	15 ,,
		Soda ash including calcined natural soda and manufactured sesqui-carbonates.	,,	6 0	15 ,,
		Soda bicarbonate ...	,,	8 8	15 ,,
		Soda bichromate ...	,,	22 8	15 ,,
		,, caustic, solid ...	,,	40 8	15
		,, ,, flake ..	,,	15 0	15 ,,
		,, ,, powdered	,,	15 8	15 ,,
		,, crystals (in bulk).	,,	7 0	15 ,,
		Sodium Sulphide .	,,	8 8	15 ,,
		Sulphate of copper ...	,,	19 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CHEMICALS, DRUGS AND MEDICINES—*concld.*			
		Trona or natural soda, uncalcined.	cwt.	3 8	15 per cent.
		Asafœtida (hing) ...	,,	100 0	15 ,,
		,, coarse (hingra).	,,	30 0	15 ,,
		Banslochan (bamboo camphor).	lb.	1 0	15 ,,
		Calumba root... ...	cwt.	7 0	15 ,,
		Camphor, refined, other than powder and slabs.	lb.	2 2	15 ,,
		Camphor, refined, slabs.	,,	1 15	15 ,,
		,, powder, from Japan.	,,	1 13	15 ,,
		Camphor powder, from China including Hongkong.	,,	1 10	15 ,,
		Camphor, synthetic, powder.	,,	1 8	15 ,,
		Cassia lignea	cwt.	19 8	15 ,,
		China root (chobchini), rough.	,,	22 0	15 ,,
		China root (chobchini), scraped.	,,	35 0	15 ,,
		Cubebs	,,	85 0	15 ,,
		Galangal, China ...	,,	16 0	15 ,,
		Salep	,,	200 0	15 ,,
		Storax, liquid (rose mellos or salaras).	,,	30 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CONVEYANCES.			
75	142	COAL-TUBS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel—			
		(*a*) if of British manufacture.	ton.	.....	Rs. 21 or 17 per cent. *ad valorem*, whichever is higher.
		(*b*) if not of British manufacture.	,,	.....	Rs. 21 or 17 per cent. *ad valorem* whichever is higher. *plus* Rs. 15 per ton.
76	87	CONVEYANCES not specified in Serial No. 75, namely, tramcars, motor-omnibuses, motor-lorries, motor-vans, passenger lifts, carriages, carts, jinrickshas, bathchairs, perambulators, trucks, wheel barrows, bicycles, tricycles, and all other sorts of conveyances not otherwise specified, and component parts and accessories thereof, except such parts and accessories of the motor vehicles above-mentioned as are also adapted for use as parts or accessories of motor cars, or motor cycles or motor scooters (*see* Serial No. 77).	.....	*Ad valorem*.	15 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		Conveyances—*contd.*			
77	42A.	MOTOR-CARS, motor cycles, and motor-scooters, and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof: provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor-vehicles included in this item or in Serial No. 76 shall be dutiable at the rate of duty specified for such articles.	.....	*Ad valorem.*	20 per cent.
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.			
78	15	The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, hay-presses, potato diggers, latex spout, spraying machines and rakes; also agricultural tractors; also component parts of these implements, machines or tractors, provided that they can be readily fitted into their proper places in the implements, machines or tractors for which they	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*		Rs. a.	
		are imported and that they cannot ordinarily be used for purposes unconnected with agriculture.*			
79	129	ARTICLES PLATED WITH GOLD AND SILVER.†	.....	*Ad valorem.*	30 per cent.
80	128	CLOCKS AND WATCHES, and parts thereof.	.....	„	30 „
81	89	CUTLERY, excluding plated cutlery (*see* Serial No. 79).	.....	„	15 „
82	16	The following DAIRY APPLIANCES, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy purposes.‡	.....	.....	Free

* Under Government of India, Finance Department (Central Revenues) Notification No. 18, dated the 17th June 1926, the following agricultural machines are exempt from payment of import duty :—

Beet Pullers, Broadcast Seeders, Corn Pickers, Corn Shellers, Culti-Packers, Stalk Cutters, Huskers, and Shredders, Potato Planters, Lime Sowers, Manure Spreaders and Listers.

† Under Government of India, Finance Department (Central Revenues) Notification No. 27, dated the 5th August 1926, Silver-plated Surgical instruments are liable to duty at 15 per cent. *Ad valorem*.

‡ Under Government of India, Finance Department (Central Revenues) Notifications No. 7, dated the 5th February 1927, Milking Machines and such Component parts thereof as can be readily fitted into their proper places in the machines and cannot ordinarily be used for other than dairy purposes are exempt from payment be used for import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
83	90A	ELECTRICAL CONTROL GEAR AND TRANSMISSION GEAR, namely, switches, fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten *amperes* and at a pressure not exceeding 250 volts, and regulators for use with motors designed to consume less than 187 watts; bare or insulated copper wires and cables, any one core of which has a sectional area of less than one-eightieth part of a square inch, and wires and cables of other metals of not more than equivalent conductivity; and line insulators, including also cleats, connectors, leading in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof.	.....	*Ad valorem.*	15 per cent.
84	90	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.	.....	„	15 „
		Tariff value—			
		Crown cork	gross.	0 13 0	15 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*concld.*			
85	17	INSTRUMENTS, APPARATUS AND APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	.....	.....	Free.
86	130	MUSICAL INSTRUMENTS and parts thereof.	.....	*Ad valorem.*	30 per cent.
87	59	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof, imported by, or under the orders of, a Railway Company.	.....	"	10 "
88	18	WATER-LIFTS, SUGAR MILLS, OIL PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.	.....	.....	Free.
89	91	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES, and parts thereof, not otherwise specified.*	.....	*Ad valorem,*	15 per cent.
		DYES AND COLOURS.			
90	140	DYES DERIVED from coal-tar and coal-tar derivatives used in any dyeing process.	.....	.....	Free.

* Under Government of India, Finance Department (Central Revenues) Notification No. 96-I—Cus.-25, dated the 28th February 1925, apparatus for wireless telegraphs designed either for transmission or reception whether by telegraphy or telephony, (including component parts of such apparatus which are essential for its working and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose), when imported in accordance with the orders for the time being governing the importation of such apparatus, is liable to duty at 2½ per cent. *ad valorem.*

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		DYES AND COLOURS—*contd.*			
91	92	DYEING AND TANNING SUBSTANCES, all sorts NOT OTHERWISE SPECIFIED AND PAINTS AND COLOURS and painters' materials, all sorts.	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Avar bark	cwt.	4 8	15 ,,
		Cochineal	lb.	1 12	15 ,,
		Gallnuts, Persian ...	cwt.	40 0	15 ,,
		Gamboge	lb.	2 0	15 ,,
		Turmeric	cwt.	25 0	15 ,,
		Vermilion, Canton ...	Box of 90 bundles.	210 0	15 ,,
		FURNITURE, CABINET-WARE AND MANUFACTURES OF WOOD.			
92	93	FURNITURE, CABINET-WARE, and all other manufactures of wood not otherwise specified.	.....	*Ad valorem.*	15 ,,
		GLASSWARE AND EARTHENWARE.			
93	94	GLASS AND GLASSWARE, lacquered ware, earthenware, China and porcelain; all sorts, except glass bangles and beads and false pearls (*see* Serial No. 94).	.....	,,	15 ,,
		Tariff values—			
		Aerated water bottles empty—			
		Codd's pattern—			
		Under 10 ozs. ...	gross.	28 0	15 ,,
		10 ozs.	,,	30 0	15 ,,
		Over 10 ozs.	,,	34 0	15 ,,
		Crown cork pattern—			
		7 ozs. and under ...	,,	16 0	15 ,,
		Over 7 ozs. upto and including 10 ozs.	,,	21 0	15 ,,
		Over 10 ozs.	,,	24 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		GLASSWARE AND EARTHENWARE—*contd.*			
94	131	GLASS BANGLES AND BEADS AND FALSE PEARLS.	.....	*Ad valorem*	30 per cent.
		Tariff values—			
		Glass Bangles—			
		China—			
		Nimuchi and pasalal	100 pairs	2 0 0	30 ,,
		Bracelet, Jadi and fancy, all kinds.	,,	4 0 0	30 ,,
		Rajawarakh, all kinds	,,	7 0 0	30 ,,
		Japan—			
		Reshmi, or Rustre, plain or fancy, all colours—			
		Vakmel or Zigzag...	dozen pairs	0 2 0	30 ,,
		All others	,,	0 1 0	30 ,,
		Hollow or tube including new amber colour.	,,	0 2 0	30 ,,
		New gold (hallow or tube) including real gold colour.	,,	0 5 0	30 ,,
		Sonerikada (golbala).	,,	0 3 6	30 ,,
		European—			
		Common, including plain-colour, painted, or flowered, but excluding vakmel or zigzag—			
		Garnet and ruby, excluding pasalal.	,,	0 4 0	30 ,,
		All colours, excepting garnet and ruby, but including pasabadrang.	,,	0 2 6	30 ,,
		Gilt and fancy, all sizes—			
		K. flower or pressed garnet fancy, pressed durbar, fancy enamel and fancy motimala.	,,	0 14 0	30 ,,
		Chandtara, Kerihira or Kalka durbar, rainbow fancy, coral fancy, Salmadar or Salma durbar and momachi.	,,	1 8 0	30 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		GLASSWARE AND EARTHENWARE—*concld.*			
		Pasaful and machine polished, tin, including patliflower and fancy round rings, but excluding vakmel or zigzag.	dozen pairs.	0 6 0	30 per cent.
		Common mirror bangles including chasma and Ranidarbar.	„	0 9 0	30 „
		Pasalal ...	„	0 4 0	30 „
		Vakmel or zigzag, plain, all colours.	„	0 10 0	30 „
		Vakmel or zigzag, gilt and fancy, all colours.	„	1 0 0	30 „
		HIDES AND SKINS AND LEATHER.			
95	95	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.	.....	*Ad valorem*	15 „
		MACHINERY.			
96	18 A	MACHINERY, namely, such of the following articles as are not otherwise specified :— (1) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts ;	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.*			
		(2) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which, before being brought into use require to be fixed with reference to other moving parts;			
		(3) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;			
		(4) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials and driving chains, but excluding driving ropes not made of cotton;			
		(5) bare hard-drawn electrolytic copper wires and cables, and other electrical wires and cables, insulated or not; and poles, troughs, conduits and insulators designed			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.*			
		as parts of a transmission system, and the fittings thereof.			
		Note.—The term "industrial system" used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.			
97	18B	The following textile machinery and apparatus by whatever power operated, namely:—Healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins pirns; dobbies; Jacquard machines; Jacquard harness linen cards; Jacquard cards; punching plates for Jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing machines; coir fibre willowing.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.*			
		machines; heald knitting machines ; dobby cards ; lattices and lags for dobbies ; wooden winders ; silk looms ; silk throwing and reeling machines ; cotton yarn reeling machines ; sizing machines ; doubling machines ; silk twisting machines ; cone winding machines; piano card cutting machines ; harness; building frames ; card lacing frames ; drawing and denting hooks ; sewing thread balls making machines ; *cumbli* finishing machinery ; hank-boilers ; cotton carding and spinning machines ; mail eyes ; lingoes ; comber boards and comber board frames ; take-up motions ; temples and pickers ; picking bands ; picking sticks; printing machines ; roller cloth ; clearer cloth ; sizing flannel and roller skins.			
98	180	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, aluminium litho-graphic plates, composing sticks, chases, imposing tables,	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.*: lithographic stones, stereo blocks, wood blocks, half-tone blocks, electrotype blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses; arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead and rule cutters, type casting machines, type setting and casting machines, rule bending machines, rule mitreing machines, bronzing machines, stereotyping apparatus, paper folding machines, and paging machines, but excluding ink and paper.*			
99	18D	COMPONENT PARTS OF MACHINERY, as defined in Serial Nos. 96, 97 & 98, namely such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose:	.....	.....	Free

* Under Government of India, Finance Department (Central Revenues) Notification No. 19, dated the 17th June 1926, Zinc lithographic plates are liable to duty at 2½ per cent. *ad valorem.*

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* MACHINERY—*concld.*		Rs. a. p.	
		Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.			
100	96	MACHINERY and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one brake-horse-power.	.....	*Ad valorem*	15 per cent.
		METALS, IRON AND STEEL.			
101*a*	60	IRON ALLOYS	.....	„	10 per cent.
101*b*	143	IRON ANGLE, channel and tee—			
		(*a*) fabricated, all qualities—			
		(i) of British manufacture.	ton.	.....	Rs. 21 or 17 per cent. *Ad valorem*. whichever is highe.
		(ii) not of British manufacture.	„	.....	„ plus Rs. 15 per ton.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
		(*b*) not fabricated, kinds other than galvanized, tinned or lead-coated and other than Crown or superior qualities—			
		(i) of British manufacture,	ton.	.....	Rs. 19.
		(ii) not of British manufacture.	„	.....	Rs. 30.
101*c*	60	IRON ANGLE, channel and tee, not otherwise specified (*see* Serial No. 101*b*)	.....	*Ad valorem.*	10 per cent.
		Tariff values—			
		Angle, channel and tee—			
		Crown and superior, qualities, not fabricated.	ton.	200 0 0	10 „
		Other kinds, not fabricated, if galvanized, tinned, or lead-coated.	„	200 0 0	10 „
101*d*	144	IRON, common bar not galvanized, tinned or lead-coated if not of any shape and dimension specified in clause (*a*) or clause (*c*) of Serial No. 102*c*—			
		(i) of British manufacture.	ton.	.....	Rs. 26.
		(ii) not of British manufacture.	„	.....	Rs. 37.
101*e*	60	IRON bar and rod not otherwise specified (*see* Serial No. 101*d*).	.....	*Ad valorem.*	10 per cent.
		Tariff values—			
		Bar and rod—			
		Qualities superior to Grade A of the British Engineering Standard Association.	ton.	350 0 0	10 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		Grade A of the British Engineering Standard Association and Crown quality and intermediate qualities—			
		Over ½ inch in diameter or thickness.	ton.	190 0	10 per cent.
		½ inch and under in diameter or thickness.	,,	220 0	10 ,,
		Common, if galvanized, tinned, or lead-coated.	,,	180 0	10 ,,
101*f*	60	IRON, pig ... ... *Tariff value*—	.....	*Ad valorem*	10 ,,
		Iron, pig	ton.	75 0	10 ,,
101*g*	60	IRON rice bowls ... ... *Tariff value*—	.....	*Ad valorem*	10 ,,
		Iron rice bowls ...	cwt.	20 0	10 ,,
102*a*	62	STEEL, angle and tee if galvanized, tinned or lead-coated. *Tariff value*—	.....	*Ad valorem*	10 ,,
		Angle and tee, if galvanized, tinned or lead coated, not fabricated.	ton.	180 0	10 ,,
102*b*	151	STEEL, angle and tee, not otherwise specified (*see* Serial No. 102*a*) and beam, channel, zed, trough and piling—			
		(*a*) fabricated—			
		(i) of British manufacture.	,,	.....	Rs. 21 or 17 per cent. *Ad valorem*, whichever is higher.
		(ii) not of British manufacture.	,,	.....	,, ,, *plus* Rs. 15 per ton.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* METALS, IRON AND STEEL—*contd.*		Rs. a.	
		(*b*) not fabricated—			
		(i) of British manufacture.	ton.	.....	Rs. 19.
		(ii) not of British manufacture.	,,	.....	Rs. 30.
102c	62	STEEL, bar and rod, the following kinds—	.....	*Ad valorem.*	10 per cent.
		(*a*) shapes specially designed for the reinforcement of concrete, if the smallest dimension is under ½ inch;			
		(*b*) all shapes and sizes, if—			
		(i) of alloy, crucible, shear, blister or tub steel, or			
		(ii) galvanized or coated with other metals, or			
		(iii) planished or polished, including bright steel shafting;			
		(*c*) other qualities, if of any of the following shapes and sizes—			
		(i) rounds under ½ inch diameter,			
		(ii) squares under ½ inch side,			
		(iii) flats, if under 1 inch wide and not over ½ inch thick,			
		(iv) flats not under 8 inches wide and not over ½ inch thick,			
		(v) ovals, if the dimension of the major axis is not less than twice that of the minor axis,			
		(vi) all other shapes, any size,			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		Tariff values—			
		Bar and rod—			
		Galvanized or coated with other metals, all shapes and sizes.	ton	180 0	10 per cent.
		Planished or polished, including bright steel shafting, all shapes and sizes.	„	210 0	10 „
102*d*	152	STEEL, bar and rod, not otherwise specified (*see* Serial No. 102c)—			
		(i) of British manufacture	„	.....	Rs. 26.
		(ii) not of British manufacture.	„	.....	Rs. 37.
102*e*	62	STEEL (other than bars), alloys, crucible, shear, blister and tub.	.....	*Ad valorem.*	10 per cent.
102*f*	62	STEEL (other than bars), made for springs and cutting tools by any process.	.....	„	10 „
102*g*	62	STEEL, ingots, blooms and billets, and slabs of a thickness of 1½ inches or more.	.....	„	10 „
102*h*	153	STEEL STRUCTURES, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, well-curbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware (*see* Serial No. 84) or any of the articles			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
		specified in ... Serial Nos. 76, 96, 99 or 159—			
		(i) of British manufacture.	ton.	.....	Rs. 21½ or 17 per cent. *ad valorem*, whichever is higher.
		(ii) not of British manufacture.	,,	.....	,, ,, *plus* Rs. 15 per ton.
102*i*	154	STEEL, tinplates and tinned sheets, including tin taggers and cuttings of such plates, sheets or taggers.	,,	.....	Rs. 48
103*a*	61	IRON or Steel anchors and cables.	.....	*Ad valorem.*	10 per cent.
103*b*	61	IRON or Steel bolts and nuts, including hook-bolts and nuts for roofing.	.....	,,	10 ,,
103*c*	61	IRON or Steel expanded metal.	.....	,,	10 ,,
103*d*	61	IRON or Steel hoops and strips.	.....	,,	10 ,,
103*e*	145	IRON or Steel nails, wire or French.	cwt.	.....	Rs. 3.
103*f*	61	IRON or Steel nails, rivets and washers, all sorts, not otherwise specified (*see* Serial No. 103*e*).	.....	*Ad valorem*	10 per cent.
		Tariff values.			
		Nails, rivets and washers—			
		Nails, rose, deck and flat-headed.	cwt.	18 0	10 ,,
		Nails, bullock and horse-shoe.	,,	45 0	10 ,,
		Panel pins, 16 gauge and smaller.	,,	14 0	10 ,,
		Rivets, boilermakers' or structural, if black.	,,	10 0	10 ,,
		Washers, black, structural.	,,	12 0	10 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
103*g*	146	IRON or Steel pipes and tubes and fitting therefor, if rivetted or otherwise built up of plates or sheets—			
		(*a*) galvanized ...	ton.	.....	Rs. 33 or 17 per cent. *ad valorem* whichever is higher.
		(*b*) not galvanized—			
		(i) not under ⅛ inch thick—			
		of British manufacture.	,,	.....	Rs. 21 or 17 per cent *ad valorem* whichever is higher.
		not of British manufacture.	,,	.....	,, *plus* Rs. 15 per ton.
		(ii) under ⅛ inch thick—			
		of British manufacture.	,,	.....	Rs. 39 or 17 per cent. *ad valorem* whichever is higher.
		not of British manufacture	,,	.....	,, *plus* Rs. 26 per ton.
103*h*	61	IRON or Steel pipes and tubes; also fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like, excluding pipes, tubes and fittings therefor otherwise specified (*see* Serial No. 103*g*).	.....	*Ad valorem.*	10 per cent.
103*i*	147	IRON or Steel plates or sheets (including cuttings discs and circles) not			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		under ⅛ inch thick and not of cast iron—			
		(*a*) fabricated, all qualities—			
		(i) of British manufacture.	ton.	....	Rs. 21 or 17 per cent. *ad valorem*. whichever is higher.
		(ii) not of British manufacture.	„	.....	„ „ *plus* Rs. 15 per ton.
		(*b*) not fabricated, chequered and ship, tank, bridge and common qualities—			
		(i) of British manufacture.	„	.....	Rs. 20.
		(ii) not of British manufacture.	„	.....	Rs. 36.
103*j*	61	IRON or Steel plates and sheets (including cuttings, discs and circles) not under ⅛ inch thick, not otherwise specified (*see* Serial Nos 102*h*, 102*i*, 103*g*, and 103*i*), whether fabricated or not.	.....	*Ad valorem*.	10 per cent.
		Tariff values.—			
		Plates and sheets (including cuttings, discs and circles) not under ⅛ inch thick—			
		Boiler fire-box and special qualities, not fabricated.	ton.	250 0	10 „
		Galvanized, plain, not fabricated.	„	215 0	10 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
103*k*	81	IRON or Steel sheets (including cuttings, discs and circles) under $\frac{1}{8}$ inch thick, whether fabricated or not, if coated with metals other than tin or zinc.	.....	*Ad valorem.*	10 per cent.
103*l*	148	IRON or Steel sheets (including cuttings, discs and circles) under $\frac{1}{8}$ inch thick—			
		(*a*) fabricated—			
		(*i*) galvanized ...	ton.	.....	Rs. 33 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) all other sorts not otherwise specified (*see* Serial No. 103*k*)—			
		of British manufacture.	,,	.....	Rs. 39 or 17 per cent. *ad valorem*, whichever is higher.
		not of British manufacture.	,,	.....	,, ,, *plus* Rs. 26 per ton.
		(*b*) not fabricated—			
		(i) galvanized ...	,,	.....	Rs. 30.
		(ii) all other sorts not otherwise specified (see Serial Nos. 102*i* and 103*k*)—			
		of British manufacture.	,,	.....	Rs. 35.
		not of British manufacture.	,,	.....	Rs. 59.
03	150	IRON or Steel Railway Track material—			
		A Rails (including tramway rails the heads of which are not grooved)—			
		(*a*) (i) 30 lbs. per yard and over.	,,	.....	Rs. 13.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		(ii) fish-plates therefor.	ton.	.....	Rs. 6 or 10 per cent. *ad valorem*, whereever is higher.
		(iii) spikes and tie-bars therefor—			
		of British manufacture.	"	.....	Rs. 26.
		not of British manufacture.	"	.....	Rs. 37.
		(*b*) under 30 lbs. per yard, and fish-plates, spikes and tie-bars therefor—			
		if of British manufacture.	"	.....	Rs. 26.
		if not of British manufacture.	"	.....	Rs. 37.
		R. Switches and crossings and the like materials not made of alloy steel, including switches and crossings and the like materials for tramway rails the heads of which are not grooved—			
		(i) for rails 30 lbs. per yard and over.	"	.....	Rs. 14 or 17 per cent. *ad valorem*, whichever is higher.
		(ii) for rails under 30 lbs. per yard—			
		of British manufacture.	"	.....	Rs. 29 or 17 per cent. *ad valorem* whichever is higher.
		not of British manufacture.	"	.....	" " *plus* Rs. 12 per ton.
		C. Sleepers, other than cast iron, and keys and distance pieces and the like for use with such sleepers.	"	.....	Rs. 10 or 10 per cent. *ad valorem* whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty
		III.—Articles wholly or Mainly Manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
103*n*	61	Iron or Steel Railway track material not otherwise specified (*see* Serial Nos. 103*m* and 117) including bearing plates, cast iron sleepers and fastenings therefor, and lever-boxes.	.....	*Ad valorem.*	10 per cent.
103*p*	61	Iron or Steel Tramway track material not otherwise specified (*see* Serial No. 103*m*) including rails, fish-plates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks.	.....	"	10 "
103*q*	61	IRON or Steel barbed or stranded fencing-wire and wire-rope.	.....	"	10 "
103*r*	149	IRON or Steel wire, other than barbed or stranded fencing wire, wire-rope or wire-netting.	ton.	.....	Rs. 60.
103*s*	61	IRON or Steel (other than bar or rod) specially designed for the reinforcement of concrete.	.....	*Ad valorem.*	10 per cent.
103*t*	149A	IRON or Steel, the original material (but not including machinery) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, taken to pieces and shipped for reassembly in India.	ton.	.....	Rs. 23 or 10 per cent. *ad valorem*, whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule	Names of Articles.	Per	Tariff Valuation.	Duty.
		III—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*concld.*			
		Provided that articles dutiable under this item shall not be deemed to be dutiable under any other item.			
104	97	All sorts of Iron and Steel and manufactures thereof, not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		Tariff values.—			
		IRON AND STEEL CANS OR DRUMS—			
		When Imported containing kerosene and motor spirit namely:—			
		Cans, tinned, of four gallons capacity.	can.	0 8 0	15 „
		Cans or drums, not tinned, of two gallons capacity—			
		(*a*) with faucet caps.	can or drum.	1 8 0	15 „
		(*b*) ordinary	„	0 6 0	15 „
		Drums of four gallons capacity—			
		(*a*) with faucet caps.	drum	2 3 0	15 „
		(*b*) ordinary ...		1 8 0	15 „
		METALS, OTHER THAN IRON AND STEEL.			
105	19	CURRENT NICKEL, BRONZE AND COPPER COIN of the Government of India.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, OTHER THAN IRON AND STEEL—*contd.*			
105	20	GOLD AND SILVER BULLION and coin.	.....	.....	Free.
107	132	GOLD PLATE, GOLD THREAD AND WIRE, and GOLD MANUFACTURES, all sorts.	.....	*Ad valorem*	30 per cent.
108	133	SILVER PLATE, SILVER THREAD and WIRE, and SILVER MANUFACTURE, all sorts.	.....	,,	30 ,,
109	39A	TIN, block	ton.	.....	Rs. 250.
110	20A	ZINC, unwrought, including cakes, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes; and broken zinc.	.....	.....	Free.
111	9 8	ALL SORTS OF METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Aluminium circles ...	lb.	0 12 6	15 ,,
		,, sheets, plain	,,	0 11 6	15 ,,
		Brass, patent or yellow metal sheets and sheathing, weighing 1 lb. or above per square foot, and braziers and plates.	cwt.	46 0 0	15 ,,
		,, patent or yellow metal (including gunmetal) ingots.	,,	33 0 0	15 ,,
		,, patent or yellow metal, (including gunmetal), old.	,,	28 0 0	15 ,,
		Copper, braziers, sheets, plates and sheathing.	,,	48 0 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, OTHER THAN IRON AND STEEL—*concld.*			
		Tariff Values—contd.			
		Copper, old	cwt.	33 0 0	15 per cent.
		„ pigs, tiles, ingots, cakes, bricks and slabs.	„	46 0 0	15 „
		Copper, China, white, copperware.	lb.	3 0 0	15 „
		Copper, foil or dankpana, plain, white, 10 to 11 in. × 4 to 5 in.	hundred leaves.	1 10 0	15 „
		Copper, foil or dankpana, plain, coloured, 10 to 11 in. × 4 to 5 in.	„	1 12 0	15 „
		Lead, pig	cwt	22 0 0	15 „
		Quicksilver	lb.	3 4 0	15 „
		PAPER, PASTEBOARD, AND STATIONERY.			
112	99.	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHE, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts and STATIONERY, including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post	.....	*Ad valorem*	15 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		PAPER, PASTEBOARD AND STATIONERY —*contd.*			
		(*see* Serial No. 115) and postage stamps whether used or unused (*see* Serial No. 116) and paper and stationery otherwise specified (*see* Serial Nos. 113 and 114).			
		Tariff values—			
		Old newspapers in bales and bags.	cwt.	5 5 0	15 per cent.
		Printing paper (excluding chrome, marble, flint, poster and stereo) in which the mechanical wood pulp amounts to not less than 65 per cent. of the fibre content, glazed or unglazed, white or grey.	lb.	0 2 0	15 „
		Packing and wrapping paper—			
		Machine-glazed pressinge.	„	0 2 6	15 „
		Manilla, machine glazed or unglazed, and sulphite envelope.	„	0 2 9	15 „
		Craft and imitation craft.	„	0 2 9	15 „
		Strawboards	cwt.	7 0 0	15 „
113	155	Printing paper (excluding chrome, marble, flint, poster and stereo), all sorts which contain no mechanical wood pulp or in which the mechanical wood pulp amounts to less than 65 per cent. of the fibre content.	lb.	.....	1 anna.

SCHEDULE II.—IMPORT TARIFF—*concld.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* PAPER, PASTEBOARD AND STATIONERY —*concld.*		Rs. a. p.	
114	156	Writing Paper—			
		(*a*) Ruled or printed forms (including letter paper with printed headings) and account and manuscript books and the binding thereof.	lb.	.....	1 anna or 15 per cent. *ad valorem* whichever is higher.
		(*b*) All other sorts ...	,,	.....	1 anna.
115	21	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.	.....	.....	Free.
116	21A	POSTAGE STAMPS, whether used or unused.	.....	.....	Free.
		RAILWAY PLANT AND ROLLING STOCK.			
117	63	RAILWAY materials for permanent-way and rolling-stock, namely, Sleepers other than iron and steel, and fastenings therefor; bearing plates, fish-bolts and nuts, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weighbridges, carriages, wagons, traversers, rail removers, scooters, trollies, trucks, and component parts thereof; switches, crossings, and the like materials made of alloy steel; also cranes, and water tank,	.....	*Ad valorem.*	10 per cent

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No of the Statutory Schedule	Name of Articles.	Per.	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		RAILWAY PLANT AND ROLLING STOCK.—*contd.* when imported by, or under the orders of a railway company: * Provided that for the purpose of this entry "railway" means a line of railway subject to the provisions of the Indian Railways Act. 1890, and includes a railway constructed in a State in India and also such tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein. Provided also that articles of machinery as defined in Serial No. 96 or No. 99 shall not be deemed to be included hereunder.			
118	63A	COMPONENT PARTS OF RAILWAY MATERIALS, as defined in serial No 117, namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose:	.....	*Ad valorem*	10 per cent.

* Under the Government of India, Finance Department (Central Revenues) Notification No. 20, dated the 2nd April 1927, cranes, water-cranes and water tank, when imported by the administration not being a railway company of any railway as defined in the first proviso to this item are liable to duty at 10 per cent. *ad valorem*.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		RAILWAY PLANT AND ROLLING STOCK—*concld.*			
		Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong, if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.			
		YARNS AND TEXTILE FABRICS.			
119	43A	Artificial silk yarn and thread.	.....	*Ad valorem*	7½ per cent.
120	45	COTTON PIECE-GOODS ...	.....	,,	11 ,, ,,
121	44	COTTON TWIST AND YARN and COTTON SEWING OR DARNING THREAD.	.....	,,	6 per cent. or 1½ annas per lb. whichever is higher.
122	22	SECOND-HAND OR USED GUNNY BAGS OR CLOTH made of jute.	.....	.....	Free.
123	100	YARNS AND TEXTILE FABRICS, that is to say:—	.....	*Ad valorem*	15 per cent.
		Cotton thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.			
		Flax, twist and yarn, and manufactures of flax.			
		Haberdashery and millinery, excluding articles made of silk (*see* Serial No 126).			
		Hemp, manufactures.			
		Hosiery, excluding articles made of silk (*see* Serial No. 126).			

N. B.—For tariff values under this item, *see* Serial No. 126 below.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* YARNS AND TEXTILE FABRICS—*contd.* Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags or cloth (*see* Serial No. 122). Silk yarn, noils and warps, and silk thread. Woollen yarn, knitting wool, and other manufactures of wool, including felt. All other sorts of yarns and textile fabrics, not otherwise specified.		Rs. a.	
124	100A	SILK goods used or required for medical purposes, namely:—silk ligatures; elastic silk hosiery, elbow pieces, thigh pieces, kneo caps, leggings, socks, anklets stockings, suspensory bandages, silk abdominal belts, silkweb catheter tubes, and oiled silk.	.....	*Ad valorem*	15 per cent.
125	45A	SILK mixtures, that is to say- (*a*) fabrics composed in part of some other textile than silk and in which any portion either of the warp or of the weft but not of both in silk; (*b*) fabrics not being silk on which silk is superimposed such as embroidered fabrics;	.....	"	20 "

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*contd.*			
		(c) articles made from such fabrics and not otherwise specified (*see* Serial No. 124).			
		N.B.—For tariff values under this item, *see* Serial No. 126 below.			
126	134	SILK piece-goods, and other manufactures of silk not otherwise specified (*see* Serial No. 124 and 125).	.....	*Ad valorem.*	30 per cent.
		Tariff values—			
		Silk piece-goods (white or coloured, plain or figured and all widths) from Japan and China (including Hongkong)—			
		Japan—			
		Paj, all kinds including Habutai, Thama, Junken and Nankin, and including striped, printed, woven so-called (*i.e.*, swivel. weave-work or Khakho embroidered), embossed and pine-apples but excluding all kinds of Shioji or Shin Paj.	lb.	20 8	
	"	Satins, Taffetas and Kohakus, all kinds, including striped, printed		22 8	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*contd.*			
		Japan—contd.			
		woven so-called (*i.e.*, swivel weave-work or Khakho embroidered), and embossed.			
		Twill, all kinds ...	lb.	24 0	
		Jarina (gold embroidered)	,,	24 8	
		Fugi and Boseki, all kinds.	,,	11 0	
		Fancies, printed and woven, so-called (*i.e.*, swivel weave-work or Khakho embroidered), including Georgettes, crepes, ninons, gauzes, and all kinds of Shioji or Shin Paj.	,,	27 8	
		Embroideries and embroidered piece-goods, excluding Burmese scarves.	,,	44 0	
		Shawls, dhuties handkerchiefs, hosiery, mufflers and scarves, excluding Burmese scarves.	,,	35 0	
		Dupettas and China Silk patkas.	,,	16 0	
		Burmese scarves—			
		(*a*) Paj or Habutai	,,	40 0	
		(*b*) Other kinds ...	,,	47 0	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*concld.*			
		Japan—concld.			
		Cotton and silk mixed satins, embroidered.	lb.	14 0	
		Cotton and silk mixed satins, other kinds.	,,	10 0	
		Cotton and silk mixed hosiery.	,,	28 0	
		Cotton and silk mixed Fugi and Boseki, all kinds.	,,	9 0	
		Silk Fents	,,	9 0	
		China (including Hongkong but excluding Canton)—			
		Honans, all kinds and patkas	,,	7 12	
		Shantungs, and Tussores all kinds including patkas.	,,	6 0	
		Corded, all kinds, excepting white cords.	,,	5 0	
		White cords, all kinds.	,,	10 8	
		Crepe, gauze, and paj, all kinds.	,,	20 0	
		Satins and fancies, all kinds, including loongies and stripes, Taffetas and Pagris, all kinds.	,,	18 0	
		Fugi and Boseki, all kinds.	,,	10 0	
		N.B.—These values are also applicable to silk mixtures under Serial No. 125 above.			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MISCELLANEOUS.			
127	53	AEROPLANES, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.	.....	*Ad valorem.*	2½ per cent.
128	23	ART, the following works of :—(1) statuary and pictures intended to be put up for the public benefit in a public place and (2) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not.	.....	.....	Free.
129	101	ART, works of, excluding those specified in Serial No. 128.	.....	*Ad valorem.*	15 per cent.
130	24	BOOKS, printed, including covers for printed books, maps, charts and plans, proofs, music and manuscripts.	.....	.....	Free.
131	102	BRUSHES AND BROOMS ...	.....	*Ad valorem.*	15 per cent.
132	103	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement (other than Portland cement), chalk and lime, clay pipes of earthenware, tiles, fire-bricks not being component parts of any article included in Serial No. 96 or No. 117, and all other	.....	,,	15

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MISCELLANEOUS—*contd.*			
		sorts of building and engineering materials not otherwise specified including bitumen and other insulating materials.			
133	104	CANDLES	.....	*Ad valorem.*	15 per cent.
134	8A	China clay	.....	.....	Free.
135	105	CINEMATOGRAPH FILMS...	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Exposed standard positive films, new or used—			
		Proved to have been printed from negatives produced in India.	foot.	0 1	15 ,,
		Other	,,	4 6	15 ,,
136	106	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE, not otherwise specified.	.....	*Ad valorem*	15 ,,
		Tariff value—			
		Coir yarn	cwt.	13 0	15 ,,
137	106 A	FIREWORKS specially prepared as danger or distress lights for the use of ships.	.....	*Ad valorem.*	15 ,,
138	135	FIREWORKS not otherwise specified (*see* Serial No. 137).	.....	,,	30 ,,
139	107	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels.	.....	,,	15 ,,
140	136	IVORY, manufactured ...	.....	,,	30 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MISCELLANEOUS—*contd.*			
141	137	JEWELLERY AND JEWELS.	.....	*Ad valorem.*	30 per cent.
142	46	MATCHES :—			Rs. a. p.
		(1) In boxes containing on the average not more than 100 matches.	gross of boxes.	.....	1 8 0
		(2) In boxes containing on the average more than 100 matches.	For every 25 matches or fraction thereof in each box, per gross of boxes.	.....	0 6 0
143	46A	UNDIPPED SPLINTS such as are ordinarily used for match making.	lb.	.....	0 4 6
144	46B	VENEERS such as are ordinarily used for making match boxes, including boxes and parts of boxes made of such veneers.	,,	.....	0 6 0
145	108	MATS AND MATTING ...	.....	*Ad valorem.*	15 per cent.
146	109	OIL CAKES	.....	,,	15 ,,
147	110	OIL CLOTH AND FLOOR CLOTH.	.....	,,	15 ,,
148	111	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming a component part of any article included in serial Nos. 96 and 117	.....	,,	15 ,,
149	119	PERFUMERY, not otherwise specified.	.....	,,	15 ,,
		Tariff values.—			
		Gowla, husked and unhusked.	cwt.	65 0	15 ,,
		Kapurkachri (zedoary).	,,	26 0	15 ,,
		Patch leaves (patchouli).	,,	35 0	15 ,,
		Rose-flowers, dried ...	,,	20 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* MISCELLANEOUS —*contd.*		Rs. a.	
150	113	PICH, TAR AND DAMMER... *Tariff values.*—	.....	*Ad valorem.*	15 per cent.
		Coal pitch	cwt.	5 0	15 ,,
		Stockholm pitch ...	,,	18 0	15 ,,
		Stockholm tar ..	,,	15 0	15 ,,
		Dammer Batu ..	,,	8 0	15 ,,
151	114	POLISHES AND COMPOSITIONS.	.....	*Ad valorem.*	15 ,,
152	46C	PORTLAND CEMENT ..	ton.	.....	Rs. 9
153	46D	PRINTER'S INK .. .	.....	*Ad valorem.*	5 per cent.
154	54	The following printing material, namely, type, leads, brass rules, wooden and metal quoins, shooting sticks and galleys and metal furniture.	.....	,,	2½ ,,
155	138	PRINTS, ENGRAVINGS AND PICTURES, including photographs and picture post cards.*	.....	,,	30 ,,
156	55	RACKS for the withering of tea leaf.	.....	,,	2½ ,,
157	24A	ROPES, Cotton	.....	.....	Free.
158	115	RUBBER TYRES and other manufactures of rubber, not otherwise specified (*see* Serial No. 127.)	.....	*Ad valorem*	15 per cent.
159	64	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections: † Provided that articles of machinery as defined	.....	,,	10 ,,

* Under Government of India, Finance Department (Central Revenues) Notification No. 91, dated the 17th September 1927, illustrations imported separately for binding in books or journals printed in India are exempt from payment of import duty.

† Under Government of India, Finance Department (Central Revenues), Notificat on No. 2, dated the 1st January 1927, Light-ships are exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty
		III.—Articles wholly or mainly manufactured—*concld.*		Rs. a.	
		MISCELLANEOUS —*contd.*			
		in serial No. 96 or No. 99 shall, when separately imported, not be deemed to be included hereunder.			
160	140	SMOKERS' REQUISITES, excluding tobacco (Serial Nos. 27 to 30) and matches (Serial No. 142).	.....	*Ad valorem*	30 per cent.
161	116	SOAP	.....	,,	15 ,,
		Tariff values— Soft Soap	cwt.	15 8	15 ,,
162	24B	STARCH AND FARINA ...	.....	.....	Free.
163	118	STONE AND MARBLE, and articles made of stone and marble.	.....	*Ad valorem*	15 per cent.
164	119	TOILET REQUISITES, not otherwise specified.	... ..	,,	15 ,,
165	141	TOYS, GAMES, PLAYING CARDS AND REQUISITES for games and sports, including bird shot, toy cannons, air guns and air pistols for the time being excluded, in any part of British India, from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878; and bows and arrows.	.....	,,	30 ,,
		Tariff values— Bird-shot	cwt,	36 0	30 ,,
166	120	ALL OTHER ARTICLES wholly or mainly manufactured, not otherwise specified.	.....	*Ad valorem.*	15 ,,

SCHEDULE II.—IMPORT TARIFF—*concld.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty
		III.—Articles wholly or mainly manufactured—*concld.*		Rs a. p.	
		MISCELLANEOUS —*concld.*			
		Tariff values —			
		Bangles—			
		Celluloid, plain, flat with and without border and grooved but excluding double border.	Dozen pairs.	1 14 0	15 per cent.
		Celluloid (rubber) rings excluding coils.	,,	0 6 0	15 ,,
		IV.—Miscellaneous and Unclassified.			
167	25	ANIMALS, living, all sorts.	.....	.....	Free.
168	121	CORAL	.....	*Ad valorem.*	15 per cent.
169	57	FODDER, BRAN AND POLLARDS.	.....	,,	2½ ,,
170	26	SPECIMENS illustrative of natural science, and medals and antique coins.	.....	.....	Free.
171	122	UMBRELLAS, including parasols and sunshades, and fittings therefor	.....	*Ad valorem.*	15 per cent.
		Tariff values—			
		Umbrella ribs other than nickelled, brassed, fluted or metal tipped—			
		Solid Flexus, all sizes—			
		From Japan ...	Dozen Sets of 8.	1 10 0	15 ,,
		From other countries.	,,	2 5 0	15 ,,
		Solids, 23, 25 and 27 inches.	Dozen Sets of 12.	2 5 0	15 ,,
		Solids, 16, 19 and 21 inches.	Dozen Sets of 8.	1 4 0	15 ,,

SCHEDULE III.—EXPORT TARIFF.

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation	Duty.
		IV.—Miscellaneous and Unclassified—*contd.*		Rs. a. p.	
172	123	ALL OTHER ARTICLES NOT OTHERWISE SPECIFIED, including articles imported by post.*	.....	*Ad valorem.*	15 per cent.
		JUTE OTHER THAN BIMLIPATAM JUTE.			
1	..	RAW JUTE—			Rs. a
		(1) Cuttings	Bale of 400 lbs.	.....	1 4
		(2) All other descriptions.	,,	.....	4 8
2	..	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings, for other goods—			
		(1) Sacking (cloth, bags, twist, yarn, rope and twine).	Ton of 2,240 lbs.	.....	20 0
		(2) Hessians and all other descriptions of jute manufactures not otherwise specified. †	,,	.....	32 0

* Under Government of India, Finance Department (Central Revenues) Notification No. 109·1—Cus. 25, dated the 17th March 1925, insignia and badges of official British and Foreign Orders are exempt from payment of import duty.

† Under Government of India Notification No. 1428, dated 17th November 1923, Jute Rags such as are used for paper making are exempt from payment of export duty provided that the Customs Collector is satisfied that they are useless for any purpose to which cloth or rope is ordinarily put.

SCHEDULE III.—EXPORT TARIFF—*contd.*

Serial No.	Names of Articles,	Per	Tariff Valuation.	Duty.
	HIDES AND SKINS.			
3	RAW Hides and Skins* ...	.....	*Ad valorem.*	5 per cent.
	Tariff values—			
	If exported from Burma		Rs. a. p.	
	(1) Arsenicated and air-dried hides—			
	(*a*) Cows (including calf skins).	lb.	0 6 3	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 3 6	5 ,,
	(2) Dry salted hides—			
	(*a*) Cows (including calf skins).	,,	0 4 9	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 2 9	5 ,,
	(3) WET SALTED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 3 6	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 2 0	5 ,,
	(4) GOAT AND KID SKINS.	Piece	0 13 6	5 ,,
	(5) SHEEP SKINS	,,	0 8 0	5 ,,
	IF EXPORTED FROM ANY PLACE IN BRITISH INDIA OTHER THAN BURMA—			
	(1) ARSENICATED AND AIR-DRIED HIDES—			
	(*a*) Cows (including calf skins)—			
	Framed ...	lb.	0 9 6	5 ,,
	Unframed ...	,,	0 6 0	5 ,,
	(*b*) Buffaloes (including calf skins)—			
	Framed ..	,,	0 7 0	5 ,,
	Unframed ...	,,	0 4 6	5 ,,

* Under Government of India, Finance Department (Central Revenues) Notification No. 35, dated the 25th September 1926, hide and skin cuttings and fleshings, such as are used for glue-making, are exempt from payment of export duty.

SCHEDULE III.—EXPORT TARIFF—*concld.*

Serial No.	Name of Articles.	Per.	Tariff Valuation.	Duty.
	IF EXPORTED FROM ANY PLACE IN BRITISH INDIA OTHER THAN BURMA. —*contd.*		Rs. a. p.	
	(2) DRY SALTED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 6 6	5 per cent.
	(*b*) Buffaloes (including calf skins).	,,	0 3 6	5 ,,
	(3) WET SALTED HIDES—			
	(*a*) Cows (including calf skins).	,,	0 4 0	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 2 6	5 ,,
	(4) GOAT AND KID SKINS.	Piece	1 8 0	5 ,,
	(5) SHEEP SKINS	,,	1 0 0	5 ,,
	RICE.			
4	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82⅔ lbs. avoirdupois weight.	.....	Three annas.

THE BUDGET.

Extract from the Proceedings of a meeting of the Legislative Assembly, held in Delhi, on Wednesday, 29th February 1928.

Speech of the Finance Member introducing the Budget for 1928-29 :—

INTRODUCTORY.

Before last Simla session, long before the Finance Department is usually called upon to make a close forecast of the budget of the succeeding year, questions raised by the report of the Tariff Board on the Cotton Industry necessitated a decision to sacrifice nearly a crore a year of our customs revenue. This decision, which added to the risks already taken in framing a budget for 1927-28 which left a gap of about a crore and three-quarters on the wrong side in the prospective figures for 1928-29, has made the period of incubation of the present budget an exceptionally long one. Long preparation is apt to lead to a long budget speech. Moreover, last budget speeches, like speeches on other valedictory occasions, offer temptations to reminiscent prolixity. But aware of the temptations that beset me in presenting the last budget statement that I shall have the honour of making to this House, I shall endeavour to signalise the occasion by making my speech a short one.

Actual outturn of 1926-27.

2. The revised estimates for 1926-27 published a year ago anticipated a total revenue of 1,29.97 crores and a total expenditure of 1,27.15 crores, leaving a net surplus of 2,82 lakhs. The final figures show a total revenue of 1,31·70 crores and a total expenditure of 1,28·74 crores, leaving net surplus of 2,96 lakhs. The increased figures on each side of the account arose mainly from the method adopted for bringing railway revenue and expenditure into the account. The only important variation is an excess of 42 lakhs under military expenditure, which has been converted by minor variations under other heads into a small gain of 14 lakhs. In accordance with the proposals I made last year, the entire surplus of 2,96 lakhs has been taken to the Revenue Reserve Fund. The close approximation of the revised estimate to the actual outturn

is an encouraging sign of the improvement in our methods of budgetting. The extent of this improvement will be clear from the statement attached to the printed speech which gives the corresponding figures for a period of ten years.

REVIEW OF THE YEAR 1927-28.

General condition.

3. The visible balance of trade, including private imports of treasure, for the ten months ended 31st January 1928 was in favour of India by 37·24 crores as compared with 27·05 crores a year ago. Both imports and exports of merchandise have increased in value by 8 per cent. Improvement has been increasingly marked during the latter months of the year 1927, and it is a further sign of the inherent soundness of Inda's trade position that practically all the principal articles of import and export contribute to the increase. Among exports, raw cotton alone shows any appreciable falling off, reflecting the unsatisfactory conditions of the last harvest, but the figures for the present season, so far as they are available, hold out a better promise. I will not occupy the time of the House with figures for individual commodities except to refer to motor vehicles of which the statistics are of peculiar interest in relation to the development of India's road communications. Following the reduction in duty which came into force a year ago, increases of 16 and 35 per cent. respectively have been recorded in the number of motor cars and commercial motor vehicles imported during the first nine months of the year, but owing to lower prices, the yield of our customs duty on these imports has fallen below our expectations. During the last two years, however, prices in general have shown a stability unknown since the outbreak of the war. While more stable world conditions are partly responsible for this result without which there cannot be a healthy basis for the expansion of trade, the figures of India's trade reflect the advantages which have accrued from the stabilisation of the rupee. I always regard railway earnings as an important barometer of trade and the House has already been made aware of the remarkable improvement in the railway figures for 1927-28 which, by enabling important reductions to be

made in railway charges, will itself give a new stimulus towards business and agricultural prosperity. In addition, I think I see other clear indications that during the last year Indian commerce has made a steady advance and that the effects of the post-war trade depression are at last being dissipated. A noticeable feature of the trade returns is the reduction in the net imports of treasure by 6½ crores in the first ten months of the current year.

REVENUE, 1927-28.

Customs.

4. The net customs receipts for 1927-28 were put at 48·73 crores. Present indications are that this estimate will be all but realised. There will, however, be rather wide variations under certain of the individual heads. For example, tobacco is now expected to yield 37 lakhs more, mineral oils 38 lakhs more, protective duties on iron and steel 25 lakhs more, and jute as much as 55 lakhs more than estimated, while there will be a deterioration of something like 70 lakhs under cotton piece-goods, and 40 lakhs under matches. On the whole, I think we shall be down by about 10 lakhs. This is very satisfactory when we remember that the estimate allows for the loss of about 45 lakhs due to the abolition of the import duties on mill stores and machinery consequent on decisions taken after the budget was framed. The stopping of the leakage in Kathiawar may be given as an important reason for improvement in our figures.

Taxes on Income.

5. Taxes on Income have proved a disappointment, particularly in Bengal where the original estimate was unduly high. I have taken the revised estimate at 15·65 crores against the original estimate of 16·95 crores—a deterioration of 1,30 lakhs.

Salt.

6. Salt revenue is down on the original estimate by 25 lakhs notwithstanding the fact that salt issues have so far been slightly in advance of last year. The system of credit sales accounts for a portion of the decrease, and I expect a better yield next year.

Opium.

7. The net revenue from opium scarcely varies from the original estimate, a slight reduction in the receipts being counterbalanced by a reduction in expenditure.

Railways.

8. The railway contribution, as the House is aware, is now estimated at 6·36 crores as compared with the budget figure of 5·48 crores. The latter estimates assumed that the net surplus would not exceed 3 crores and would therefore go in full to the Railway Reserve Fund. The improvement in railway earnings has the result of making the surplus considerably bigger, and one-third of the excess over 3 crores accrues to general revenues.

EXPENDITURE, 1927-28.

Military.

9. I put military expenditure at 54·92 crores, the same figure as in the original budget. Savings owing to troops being sent to China and other causes have been or are being used towards financing a programme of expenditure upon modernisation which the Army authorities and the Government of India recognise as urgent but for which adequate provision could not be made in the budget. It is satisfactory to note that no excess is anticipated over the original estimate.

Debt Services.

10. The head Debt Services shows a saving of 17 lakhs owing to an increase in the interest payable by Railways as a result of their having spent 30 crores on new capital works as against 25 crores provided in the budget. There is also an increase in the interest receivable from the Provincial Loans Fund owing to the larger advances made to it.

Other heads.

11. The only other variation of importance which I need mention is a decrease of 18 lakhs, in irrigation expenditure. This is more apparent than real, and represents mainly a transfer from revenue to capital in the North-West Frontier Province.

Summary.

12. The above variations may be summarised as follows:—

(Lakhs of rupees.)

	Better.	Worse.
Customs		10
Taxes on Income		1,30
Salt		25
Railways (net)	88	..
Debt Services..	17	..
Irrigation expenditure	18	..
Other heads	42	..
	1,65	1,65

In other words, the revised estimate, like the original budget exhibits neither a surplus nor a deficit. The latter put revenue and expenditure at 1,25·26 crores, the revenue figure including a special appropriation of 1,72 lakhs from the Revenue Reserve Fund to which the revenue surplus of last year was transferred. The revised estimates point to a total expenditure of 1,27·74 crores, and a total revenue of the same figure including a special appropriation of 1,69 lakhs from the Fund. Exclusive of this last item, the variation in the net result amounts to 3 lakhs only. Here again, we have reason to congratulate ourselves on the success of our budgetting.

Ways and Means and Public Debt.

Summary.

13. Before giving the figures for next year, I propose to deal with the Ways and Means position. This may be briefly summarised as follows:—

(Crores of rupees.)

	Revised, 1927-28.	Budget, 1928-29.
Liabilities.		
Railway capital outlay	30·0	28·0
Other capital outlay	2·3	4·4
Provincial Governments transactions ..	8·0	7·0
Discharge of debt (net)	25·4	19·1
Miscellaneous (net)	3·0	—·2
	68·7	58·3

(Crores of rupees.)

	Revised, 1927-28.	Budget, 1928-29.
Resources.		
Rupee Loan (net	18·5	32·0
Sterling loan (net)	9·1	..
Postal Cash Certificates and Savings Bank ..	6·7	··
Other unfunded debt	4·9	5·1
Debt redemption	5·2	5·6
Depreciation and Reserve Funds	5·8	5·8
Gain on revaluation of Securities in the Paper Currency Reserve, etc. (net)	7·1	
Reduction of cash balances	11·4	2·2
	68·7	58·3

Position satisfactory.

The net proceeds of the rupee loan in the current year amounted to 18½ crores only, while the total amount of debt redeemed amounted to 25·4 crores. Of this total 21¾ crores represented the bonds maturing in 1927 and 1928 which were either converted or redeemed in cash. In our anxiety to guard the interest of the Indian taxpayer and in our desire not to disturb the market in Government securities which were being quoted at rather higher figures than we ourselves thought to be justified, we did not make the terms of our rupee loan as attractive as we possibly should have done, and the fact that it was a short-dated loan seems to have militated against complete success. In the result, we had to tide over temporary difficulties by various expedients. The reintroduction of Treasury Bills in India was in full accordance with our plans as we deliberately desired to improve the financial facilities of the Indian money market and check seasonal fluctuations in the market for Government securities by this means. We found it necessary, in addition, to resort to external borrowing first by raising sterling bills to the extent of £5 millions in England in July last which have since been repaid and later

by the issue of a sterling loan of £7½ million about a month ago. Even so, the net cash receipts from the rupee and sterling loans aggregated only 27½ crores which was only about 2 crores more than the net amount of debt discharged and as much as 13 crores less than the amount required for railway and other capital outlay including that of Provincial Governments. It is no inconsiderable achievements to have financed a capital outlay of this magnitude in a year of rather difficult money conditions, in which our own calculations were upset by the fact that the capital expenditure was 6½ crores in excess of our original anticipations. It is, in my opinion, well worth India's while to persist in the policy of spending money freely on capital development for productive purposes. The railway budget introduced last week, with its big reductions in fares and freights, is evidence of the value of the policy we have been following. Very large sums are now being invested year by year in expansion of railways, in irrigation works, in harbour development and on hydro-electric and other projects. But if this policy is to be continued unchecked, there must be no slackening in the annual savings of the country and these must be made available without stint for loans for capital purposes whether issued by the Central Government, by Provincial Governments or by other authorities. For 1928-29 the capital programme of the railways is being restricted to 24 crores with a special addition of 4 crores for the purchase of the Burma Railways. The Railway Board would have liked a larger allotment, but we felt that this was as much as we could wisely provide in existing circumstances. The aggregate capital expenditure next year, including the drawings of Provincial Governments, is again expected to be in the neighbourhood of 40 crores, while the net amount of debt falling due for discharge will be 19 crores. Allowing for other capital resources available to us, I expect that it should be sufficient to raise a loan of about 32 crores only, of which about 13 crores will represent new money. I see no reason at present to think that the whole of this cannot be raised in India, but much must depend on the monsoon, and the fact that the payment to the Burma Railway Company has to be made in sterling adds to our sterling requirements. Indeed, if we effect the purchase out of money

remitted from India, we shall really be paying off four crores of external indebtedness.

Home remittances.

14. A year ago, we estimated that we should require to remit £35½ million to London during 1927-28. Actually, this would have been somewhat higher owing to our inability to carrying out the remittance programme in full at the end of 1926-27, so that we started with abnormally low balances in London. In addition, the excess in our capital expenditure was partly incurred outside India. The sterling loan to which I have just referred has made it possible to reduce the net remittance figure to about £30¾ million of which £28½ million is expected to be remitted through the market. For 1928-29 the remittance figure has been put tentatively at £36 million, which will enable us to close the year with a normal balance.

Prices of Government securities.

15. I quote, as in previous years, the market prices of Indian Government securities in India which show how India's credit has improved in recent years.

	Market price on					
	1st February 1923.	1st February 1924.	1st February 1925.	1st February 1926.	1st February 1927.	1st February 1928.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
5 per cent. Tax free-loan, 1945-55 ..	88 4	96 10	97 15	100 12	107 5	106 10
3½ per cent. Indian Government rupee loan	57 0	66 0	66	70 8	77 7	75 15

The following further figures compare the prices of India stock and other stock in London on certain dates. They show even more clearly than they did last year that the Credit of the Government of India now stands considerably higher in the London market in relation to the British Government and other gilt-edged borrowers than it did in 1914.

	30th April 1914.	30th April 1923.	1st February 1926.	1st February 1927.	31st December 1927.
India 3 per cent. loan..	75¼	60¼	58	59⅜	62¼
India 3½ per cent. loan.	88¼	70¼	68	70⅜	72¾
Local loans 3 per cent. stock	87	69⅛	64¼	63⅞	65
London County Council:—					
3½ per cent. stock .	97	79⅞	73	74½	73½
3 per cent. stock ..	81	68½	63	64	63¾

The improvement of India's credit in London was strikingly demonstrated by the success of the recent sterling loan.

Last year I commented on the fact that the disparity between the prices of India 3½ per cent. rupee stock and India 3½ per cent. sterling stock was leading to very considerable transfers of money from India to London in order to take advantage of the higher yield of the sterling stock. This process has been continuing to a not inconsiderable extent, though checked by the final stabilisation of the rupee on a gold basis. It is significant that the disparity is much less now than it was last year. Nevertheless, the necessity for an external loan was partly due to the effect of this transfer of capital away from India and if public and private transactions be taken together, I have little doubt that in spite of the issue of a sterling loan of £7½ million in 1927-28, the net amount of India's external indebtedness has been considerably decreased and not increased in the course of the last year. It will be seen from the figures which I am about to give of the Government of India's total debt, that the increase during the year in our external indebtedness as a Government, is considerably less than the amount of the sterling loan and that the sterling debt is only £3⅓ million more than it was three years ago. During 1927-28 our total indebtedness has increased by 16 crores, while our dead-weight debt has decreased by 22 crores.

16. The following statement gives the usual figures regarding India's debt, external and internal, productive and unproductive, from 1923 onwards :—

Debt statistics.

Statement showing the Debt of India, outstanding at the close of each financial year.

	31st March 1923.	31st March 1924.	31st March 1925.	31st March 1926.	31st March 1927.	31st March 1928.
		(In crores of rupees.)				
In India :						
Loans	339·83	358·81	370·38	368·29	374·44	372·30
Treasury Bills in the hands of the public	21·59	2·12	..	..	..	9·00
Treasury Bills in the Paper Currency Reserve	49·65	49·65	49·65	49·65	41·47	31·94
Other Obligations—						
Post Office Savings Banks ..	23·20	24·79	25·64	27·23	29·51	31·99
Cash Certificates	3·13	8·42	13·12	20·96	26·68	30·86
Provident Funds, etc.	36·17	39·00	42·39	46·36	51·02	56·09
Total Loans, etc. ..	411·07	410·58	420·03	417·94	415·91	413·24
Total Other Obligations ..	62·50	72·21	81·15	94·55	107·21	118·94
Total in India ..	473·57	482·79	501·18	512·49	523·12	532·18
		(In millions of £.)				
In England :						
Loans	222·92	244·53	263·39	266·35	265·09	272·32
War Contribution	19·71	19·27	18·81	18·32	17·81	17·27
Capital value of liabilities undergoing redemption by way of terminable railway annuities ..	61·31	60·10	58·84	57·53	56·19	54·79
Provident Funds, etc.	·04	·13	·16	·21	·27	·19
Total in England ..	303·98	324·03	341·20	342·41	339·36	344·57
		(In crores of rupees.)				
Equivalent at 1s. 6d. to the Rupees	405·31	432·04	454·93	456·55	452·48	459·43
Total Debt ..	878·88	914·83	956·11	969·04	975·60	991·61
Productive { for Central Government	536·65	557·09	600·05	623·38	654·62	686·54
Productive { for Provinces ..	87·49	97·56	106·43	114·60	120·17	126·34
Total Productive	624·14	654·65	706·48	737·98	774·79	812·88
Unproductive..	254·74	260·18	249·63	231·06	200·81	178·73
Total ..	878·88	914·83	956·11	969·04	975·60	991·61

In the five years since the 31st March 1923, when the era of deficits came to an end, the aggregate debt has increased by 1,13 crores, the productive debt has increased by as much as 1,89 crores, and the unproductive portion has been reduced by 76 crores. By the end of 1928-29 we hope to have

just about liquidated the debt due to the five years of revenue deficits from 1918-19 to 1922-23, and if the recent rate of progress is continued, our unproductive debt should vanish altogether in about twelve years' time.

Budget Estimate for 1928-29.

Revenue.

Customs.

17. I now turn to the budget estimates for next year, 1928-29. Net customs revenue at 50·18 crores is expected to bring in 1,55 lakhs more than the revised estimate of the current year Sugar, allowing for the effect of the establishment of the land customs line at Viramgam, should bring in about 40 lakhs more; motor cars and cycles which, in point of revenue though not in point of numbers, proved somewhat disappointing after last year's reduction of duty, should bring in about 26 lakhs more; cotton piecegoods have been disappointing in the current year, but should show an improvement in 1928-29 which I put at 30 lakhs. On the other hand, I have had to allow for the full effect of the loss of revenue resulting from the abolition of the import duty on mill stores and machinery which was only partially felt in the current year. This in itself means a further loss of 40 lakhs.

Taxes on Income.

18. I have assumed that next year's receipts under the head of Taxes on Income will fully reflect the prosperity which the jute trade is enjoying in the current year, as is evidenced by the revised estimate of the export duty on jute; also that we shall obtain a full year's revenue under the altered method of assessment of tea companies Allowing for these two factors, we are, I think, justified in taking the net total for next year at 17 crores which is 1,35 lakhs more than the revised estimate for the current year, but only 5 lakhs more than the original budget.

Salt.

19. Under the head Salt I have repeated the current year's budget figure of 7 crores. This is 25 lakhs more than the revised estimate which as I have said, does not represent the full duty upon the actual issues of 1927-28.

Opium.

20. The result of our policy of gradual reduction and eventual extinction of opium exports is to reduce gross opium revenue by 32 lakhs next year, but there will be a saving of 7 lakhs in expenditure so that the net sacrifice under this head will be 25 lakhs.

Railways.

21. The contribution from Railways to general revenues for next year will, under the convention, be based on the results of the working of the year 1926-27, and yield only 5·23 crores. This will be reinforced by the addition of 25 lakhs representing one-third of the surplus over 3 crores assumed in the railway budget. Even so, we shall be getting 88 lakhs less than is anticipated in the revised estimates for 1927-28.

Other heads.

22. I have allowed for the reduction of 10½ lakhs in the subsidy due from Mysore, which was recently sanctioned. For the moment, I assume that we shall be receiving from the Provinces the entire amount of the contributions which have not been finally extinguished, namely, 2,58 lakhs, inclusive of 54 lakhs from Bengal.

EXPENDITURE.

Military expenditure.

23. The following table exhibits the figures of net military expenditure for each year since 1921-22:—

(Crores of rupees)

1921–22	69·81
1922–23	65·27
1923–24	56·23
1924–25	55·63
1925–26	56·00
1926–27	55·97
1927–28 (revised estimate)	54·92
1928–29 (budget estimate)	55·10

In 1928-29 military expenditure has been taken at 55·10 crores of which 10 lakhs represents a new provision for expanding the Territorial Force. Excluding this special provision the figure is 8 lakhs more than the one for the current year.

I warned the House a year ago that there was no immediate prospect, after the big reductions since 1921-22, of further substantial savings in military expenditure. The Government have given very special consideration to the matter during the current year and we have come to the conclusion that the figure proposed for next year cannot be reduced if India is to make a reasonable provision for her defence in modern conditions.

Debt Services.

24. Under the head Debt Services, we have a saving, as compared with the revised estimate for 1927-28, of 67 lakhs. I should, however, draw the attention of the House to the fact that the budget estimate includes two abnormal items, namely, one of 81 lakhs for the premium on the 5½ per cent. Bonds issued in 1918 and maturing in 1928 at 105 per cent. and an increased charge of 25 lakhs for bonus on Cash Certificates. Both these charges are in the nature of deferred interest. But for these special items, the savings would have been as much as 1,73 lakhs. I have drawn attention in previous years to the way in which our steady pursuit of the policy of making regular provision for the reduction or avoidance of debt and confining new borrowings to productive purposes is bringing in an annual dividend to the taxpayer. The charge for interest on deadweight debt in the year 1923-24 amounted to 15·97 crores, while in 1928-29 it will be only 9·51 crores—a decrease of 6·46 crores. The increase in the provision for reduction or avoidance of debt during the same period is 1·78 crores, while the aggregate provision on this account next year is 5·40 crores. In other words the saving in the interest on deadweight debt in the five years is more than three-and-a-half times the increase in the provision for debt redemption and over a crore more than the actual provision on this account in 1928-29.

Beneficial Services.

25. The expenditure on Civil Administration next year is expected to be 41 lakhs more than the revised estimate for 1927-28. A portion of this is represented by annual increments, etc., but, although the increase is less than half a crore, a perusal of the proceedings of the Standing Finance Committee and of the Demands for Grants will show that we have not been niggardly

in providing increased amounts for beneficial services. I would draw the attention of the House to the larger grant to the Indian Research Fund Association, to the new items of expenditure in the demand for Agriculture and to the scholarships to Indian artists for study and training in Europe. On the commercial, but none the less beneficial, side of our activities, the House will observe with interest the new or increased provision made for certain items of expenditure, particularly those relating to irrigation in Waziristan and Baluchistan, forests in the Andamans, the Trade Mission and the extension of the rupee purchase policy. We have also a number of new items relating to the development of Civil Aviation in pursuance of the policy accepted by the House a year ago. The expenditure on the five-year education programme to which I referred in my budget speech last year, is of course continuing and progressive, but we have not been in a position this time to provide for any similar new programmes within the limited means now at our disposal.

Posts and Telegraphs.

26. The Indian Posts and Telegraphs Department, which was expected to work a year ago at a small loss of Rs. 76,000 is now expected to show in 1927-28 a net loss of about 4½ lakhs. There has been a considerable increase in the gross receipts of the department, but this has been rather more than counterbalanced by an increase in working expenses. The increased loss has been brought about mainly by the fact that an additional sum of 8 lakhs has had to be provided to enable the book value of a large volume of surplus, obsolete and over valued stores to be written down to their current values. The department is, however, expected to show a small profit of Rs. 23,000 next year after making a provision of over 14 lakhs for additional expenditure on new measures of improvement of the conditions of service of the lower paid staff. This provision represents yet another instalment of the scheme of improvement of the conditions of service of the establishments in question which, as I informed the House last year, has been under the personal investigation of my Hon'ble Colleague, Sir Bhupendra Mitra. When the details of this scheme were placed before the Standing Finance Committee a couple of months ago, special reference was made to the desire so often

expressed in this House that the question of reducing postal and telegraph charges should be pursued. As was then pointed out, such reductions would involve a far greater loss than the present finances of the department would justify. I am not sure myself whether it will ever be possible to run the department without a subsidy from the taxpayer at much less than the present postal rates, regard being had to the index number of the cost of living to-day and the consequent increase in the wages bill. In any case, priority must be given to the staff. The Indo-European Telegraph Department, which was expected to show a loss of 3 lakhs in the current year, exhibits no appreciable change, though for 1928-29 the figure of loss will be somewhat larger, namely, 7½ lakhs. The earnings of the department are affected by the competition of the radio system of communications between India and England. It is suffering just as the cable companies are suffering.

Budget surplus.

27. The aggregate revenue of 1928-29 is put at 1,32·23 crores and the expenditure at 1,29·60 crores. At this stage, therefore we have a surplus of 2,63 lakhs. The main variations from the revised estimate for the current year may be summarised as follows :—

	(Lakhs of rupees.) Better.	Worse.
Customs	1,55	..
Taxes on Income	1,35	..
Salt	25	..
Opium (net)	..	25
Railways	..	88
Provincial contributions	2,58	..
Revenue Reserve Fund	..	1,69
Debt Services	67	..
Civil Administration	..	41
Military Services	..	18
Other heads	..	36
	6,40	3,77
Net ..	2,63	

28. I do not doubt that the House will share the satisfaction of the Government at this surplus which is all the more gratifying when we remember that considerable risks were taken a year ago in the original budget, and that on top of those risks, we agreed during last summer to sacrifice nearly a crore a year of customs revenue for the sake of assisting the Cotton Industry. Before, however, considering what to do with the surplus, I must draw attention to the accumulated liability in respect of the bonus on Cash Certificates. These certificates were first introduced in India in 1917 in connection with the first Indian War Loan and were designed to attract the small investor. They have been very popular and have done great service in promoting savings in India. Cash Certificates of the nominal value of no less than 40 crores will be outstanding on 31st March 1928. Unlike our regular annual rupee loans they are always "on tap"; and they can be encashed at any time though they come to full maturity only after 5 years Their capital value is not subject to depreciation, and the actual amount payable on encashment is on a progressive scale so fixed that the investor gets a growing return for his money after the first twelve months; consequently, the longer he keeps his certificates, the greater is the inducement to keep them till maturity. But this accrued bonus is paid along with the capital value only at the time of encashment, whenever that may be, and not half yearly as in the case of our ordinary loans. All these factors combine to make it impossible to forecast precisely the amount of bonus that may have to be paid in any year, while there is the additional practical difficulty that the actual payments in a year are generally less than the accrued liability, and the accrued liability is constantly growing in amount. In the case of the ordinary debt, we can know exactly what we have to pay and provide for such payments from revenue accordingly. In the case of Cash Certificates, on the other hand, we have so far been providing out of revenue only for actual payments in the year and not for the accrued liability. I estimate that this accrued but undischarged liability for bonus was about $3\frac{3}{4}$ crores on the 1st October 1927 and will stand at about $5\frac{1}{2}$ crores on the 1st October 1928. Following past practice, which is of course fully defensible in view of

Liability for bonus on Cash Certificates.

the fact that in the main, our budget is a cash budget in which provision is normally made only for actual receipts and disbursements during the financial year to which it relates, and having regard to our revenue position generally, I have not been able to include, in the forecast for next year, anything more than the amount of the present estimate of actual payments of bonus, namely, 50 lakhs. Even this figure is 25 lakhs more than is required in 1927-28, but there remains a large balance which we may theoretically be called upon to pay at any moment and for which we have made no provision: and as soon as the revenue position permits it, we shall have to consider setting aside considerable sums from revenue in a separate fund in order to enable us to meet the full liability when we are called upon to do so. The liability is becoming too large for us to be content to leave the full burden to fall on later years, when a sudden increase may seriously disturb the equilibrium of the budget.

Surplus recurrent.

29. I do not think, however, that this liability need deter us from utilising the surplus disclosed in the budget as a recurrent surplus. In 1929-30 the special item of 81 lakhs for premium on bonds referred to by me earlier in my speech will disappear and substantial savings may be expected to accrue in future, as they have done in the past, under interest on deadweight debt. In 1929-30 also, we stand to gain considerably from the increased net earnings of our railways in 1927-28. The advent of a bad monsoon or other unforeseen circumstances would no doubt disturb the position, but, on the other hand, our revenue from taxes on income should show some improvement from year to year. The same is true of our customs revenue subject to the proviso that there are good reasons for regarding the present figure of 15 per cent. for our general revenue tariff as unduly high, and it would undoubtedly be in the interests of the trade and industry of the country to reduce it, as soon as financial considerations permit, to a level at which it will compare less disadvantageously with the figure at which the revenue tariff of most of the advanced countries of the world is fixed. I do not, however, think that any reduction is possible in the present budget.

30. We have another and a prior claimant to our surplus. Last year we remitted the entire amount of the outstanding Provincial contributions, and although a portion of this, namely, 2,58 lakhs, was stated to be definitely temporary, I do not think that either the Assembly or the Government of India would care to face the storm of protest which would greet us from the Provinces if the final extinction of the Provincial contributions, which we have undertaken to remit at the earliest possible moment, were not effected now, and preference were given to remission of Central taxation or even to new expenditure. The Government of India accordingly propose that 2,58 lakhs of our surplus shall be utilised for such extinction, leaving a small surplus of 5 lakhs in the budget.

Complete and final remission of Provincial contributions.

CONCLUSION.

31. I have now given to the House all the secrets of the budget of 1928-29. It is not a spectacular budget. After the budget of 1927-28 and the railway budget for 1928-29, with its large reductions in passenger fares and in freights, it might almost be called an anti-climax. It imposes no new taxation and though it allows for reductions in the customs tariff to the tune of nearly a crore, these reductions were announced six months ago. What this budget does is to provide a surplus, in spite of the reduction in the customs tariff, sufficient finally to extinguish the Provincial contributions. I think it is a budget which both the Government and the country can view with pleasure. We have consolidated the ground won last year and can now establish our friends and allies, the Provincial Governments, firmly and finally in the trenches which we won for them a year ago, but which have hitherto been debatable ground. The Provinces have now no further fears of a counter-attack. They can proceed to carry out the great task allotted to them in the governance of India, with the knowledge that no part of the revenues at their disposal will be diverted to the Central Government's purse. The Central Government too

has reached a new vantage ground, from which it can begin to survey the country ahead. In opening my first Indian budget, the budget for 1923-24, I voiced some of what I called in the language, of Mr. Punch my "first depressions" The only cause for depression that I see to-day in the matter of India's finances is personal. I have to say goodbye to the officials of the Finance Department to whose invaluable and devoted assistance during 5½ very strenuous years I desire to pay a very sincere tribute, and I cannot myself hope to take a share in solving any of the many interesting financial problems still remaining to be dealt with. Intrinsically, the financial position of the Government of India seems to me to be sound and prosperous. From 1929-30 onwards, it will be the privilege of this House and of my friend and successor, Sir George Schuster, whose acceptance of the post is a matter of great personal satisfaction to me, to find no outside claimant to the recurring surpluses which I hope it will be their good fortune to enjoy in the coming years, and they will be free to turn their minds on the one hand to new directions in which money can be usefully laid out for India's advancement, and on the other hand to the re-adjustment of the burden of taxation and to those reductions of taxation, so welcome to tax-gatherer and taxpayer alike, which, apart from some minor cases and with the one big exception of the Cotton Excise Duty, have been beyond our reach in my term of office. I cannot more fittingly close my statement than with the prayer that no storm from without or from within may descend upon India to disturb the bright prospects of financial well-being to which she seems to-day to be justified in looking forward.

BASIL P. BLACKETT.

The 29th February 1928.

Statement comparing the actual Revenue and Expenditure of the Central Government (Imperial Revenue and Expenditure before the Reforms) with the Revised Estimates for each year from 1917-18 *to* 1926-27.

(*See* paragraph 2 of the speech.)

[In thousands of Rupees.]

—	Revised Estimate.			Actuals.		
	Revenue.	Expenditure.	Surplus (+) Deficit (—)	Revenue.	Expenditure.	Surplus (+) Deficit (—)
1917-18 ..	1,14,84,48	1,06,27,74	+8,56,74	1,18,70,58	1,06,57,52	+12,13,06
1918-19 ..	1,27,94,65	1,34,79,88	—6,85,23	1,30,40,66	1,36,13,72	—5,73,06
1919-20 ..	1,44,07,56	1,59,18,67	—15,11,11	1,37,13,98	1,60,79,27	—23,65,29
1920-21 ..	1,35,10,35	1,48,03,61	—12,93,26	1,35,63,32	1,61,64,17	—26,00,85
1921-22 ..	1,13,15,32	1,41,94,52	—28,79,20	1,15,21,50	1,42,86,52	—27,65,02
1922-23 ..	1,20,70,17	1,37,95,52	—17,25,35	1,21,41,29	1,36,43,05	—15,01,76
1923-24 ..	1,31,96,04	1,29,89,97	+2,06,07	1,33,16,63	1,30,77,63	+2,39,00
1924-25 ..	1,34,82,26	1,30,82,68	+3,99,58	1,38,03,92	1,32,35,66	+5,68,26
1925-26 ..	1,31,35,25	1,30,04,87	+1,30,38	1,33,32,98	1,30,01,80	+3,31,18
1926-27 ..	1,29,97,48	1,27,15,44	+2,82,04*	1,31,70,00	1,28,74,37	+2,95,63†

*Estimated transfer to the Revenue Reserve Fund. †Actually transferred to the Fund.

RAILWAY BUDGET.

Extract from the Proceedings of a Meeting of the Legislative Assembly held at Delhi on Monday, 20th February 1928.

Speech of the Railway Member introducing the Railway Budget for 1928-29.

I rise to present the Railway Budget for 1928-29, and as this is my maiden effort in budgets I hope the House will extend to me the indulgence which inexperience is usually allowed to claim. Sir Charles Innes was wont to preface his speech by an explanation of any changes in procedure that

had been made or in the form of the papers which it is customary to lay before the House. I do not think it is necessary for me to say much on that point. There must be many here to whom the apparatus of white papers and pink books is much more familiar, and consequently much less formidable, than it is to me. I will only say that a very marked improvement has been made in the form of the Railway Board's explanatory memorandum, and I am sure that Hon'ble Members will find it a much more informative and interesting document than it has been in the past. This improvement we owe to Mr. Parsons on whose shoulders the burden of preparing the Railway Budget chiefly rests and I should like to say at once how deeply I am indebted to him for the assistance I have received not only at the budget season but throughout the year. From Sir Austen Hadow and from the members and officers of the Railway Board I have always received the most loyal co-operation and assistance.

2. Figures are a regrettable necessity in a Budget speech, but I shall try to reduce their number to a minimum, and I have the less compunction in doing so, because the Railway Board's Memorandum and its appendices contain a full and lucid explanation of the financial position of the Railways.

Before attacking my task I will only add that I shall be very grateful if, in accordance with past practice, Hon'ble Members who give notice of motions for reduction will add a few words to indicate the subjects which they wish to bring up for discussion. The practice is of great assistance to the Government members and I believe also to the House as a whole.

Financial Results of 1926-27.

3. It will not be necessary to say more than a few words about the results of 1926-27. When the revised estimates for the year were submitted by Sir Charles Innes, he anticipated that the surplus of receipts over expenditure would not quite suffice to pay the railway contribution to General Revenues, and that it would be necessary to draw Rs. 7 lakhs from the reserve to make good the deficiency. Actually the surplus was higher than the estimate by about 1½ crores and the reserve was increased by that amount. The improvement was due

mainly to a remarkable increase in goods traffic on the East Indian Railway in February and March, and to a reduction in working expenses as compared with the estimate. The year was not therefore in the end a bad one for the railways and the figures of the last two months were distinctly encouraging.

Revised Estimates for 1927-28.

4. The opening months of the current year maintained the promise of their predecessors. For some time it was impossible to be sure whether the lateness of the season had not thrown forward into 1927-28 traffic which belonged naturally to 1926-27, but as the weeks passed and the traffic earnings continuously exceeded the earnings of the corresponding months of1926-27, it became reasonably certain that with a normal monsoon we could look forward to a prosperous year. The disastrous floods in Guzerat and Orissa slowed up progress for about a month in July and August, but the check proved to be temporary, and by the end of October all anxiety about the financial results of the year had passed away. According to our present anticipations passenger earnings will be better than in 1926-27 by Rs. 1½ crores, and goods earnings by 3 crores, a total gain of 4½ crores. The figures for the earlier months of the year suggest that by the end of March we may realize an increase of 6 per cent. in the passenger mileage and of 3½ per cent. in the ton mileage. It is a satisfactory feature of the goods traffic that the increase is not confined to any one class of commodity, but with the single exception of cotton has extended to almost all. It has been most interesting to watch from week to week, as I have done, the steady increase in the loadings of grain and pulses, of oil seeds, of coal and coke and of what are termed miscellaneous full wagons and miscellaneous smalls. Up to the 21st of January 1928, 230,000 more wagons had been loaded on the broad gauge and 90,000 on the metre gauge than in the same period last year. All the principal railways show substantial increases in traffic earnings with the single exception of the Bombay, Baroda and Central India Railway, where the receipts for the first ten months of the year are almost identical with those of 1926-27. As always, the railway results are dependent on the character of the season and particularly of the monsoon months, but I have no doubt

that the ability of the railways to handle all the traffic offering without delay has contributed largely to our success. Had the conditions in 1927-28 been similar to those which prevailed five or six years ago when the wagons could not be turned round fast enough to carry the traffic, our earnings must have been distinctly smaller.

5. I have not thought it worth while to trouble the House with any comparison between the revised estimate of revenue and the budget figures. When we attempt to estimate the earnings of our railways during the coming twelve months, we are dealing with factors which we can neither control nor forecast with accuracy, and the best estimate we can make is largely guess-work. Working expenses stand on a different footing. They tend to rise, no doubt, when traffic increases, and to fall when it declines, but to a considerable extent they are subject to control by the responsible authorities. This year our traffic has brought us in Rs. 3¼ crores more than we expected in the shape of traffic receipts, but our working expenses we believe will be Rs. 63 lakhs less than the estimate. As compared with 1926-27, we expect to carry extra traffic which will raise our receipts by 4½ crores, but will increase our working expenses by only Rs. 8 lakhs. That, I think, is a result which on the face of it is satisfactory, and it is even better than it looks. For owing to the increase in the capital at charge, our expenditure on depreciation has risen automatically by about half a crore. Under operation we expected to spend the same amount as in 1926-27 and we now expect to spend Rs. 50 lakhs less, while under repairs and maintenance we expected to spend Rs. 50 lakhs more and we now expect to spend Rs. 18 lakhs less. I shall have something to say about both heads.

6. Under operation we expect to spend half a crore less on fuel than in 1926-27. A more economical use of fuel has had a good deal to do with bringing down our expenditure, and it is a point to which the Railway Board rightly attach great importance. The quantity of coal consumed per thousand gross ton miles hauled is steadily diminishing, and will we hope decrease still further. Thus for example in 1927-28 the Bombay, Baroda and Central India Railway reduced its consumption by more than 9 per cent., the Eastern

Bengal Railway by nearly 12 per cent., the Assam Bengal Railway by nearly 7 per cent., and the South Indian Railway by 6 per cent. The measures which have brought about the reduction include the fixing of maximum limits for the coal to be held at one time by each railway administration so as to avoid the rapid deterioration which takes place when certain classes of coal are stacked, the employment of fuel inspectors, greater attention to firing methods and the superheating of locomotives. Apart from fuel, the decrease in operation expenses during a year of higher traffic is clear proof of the attention which is given to economy.

7. The reduction of expenditure under Repairs and Maintenance, in spite of an addition of between 600 and 700 miles to the lines to be maintained is due very largely to economies in the railway workshops and the fact that our revised figure is nearly 70 lakhs less than the budget will no doubt be of special interest to my Hon'ble Friend Mr. Chetty. Hon'ble Members who were present during the discussion of the railway budget last year may remember that Mr. Chetty moved a reduction of 50 lakhs under this head, his argument being that we were asking for more money than we actually needed for workshop expenditure, and that a substantial reduction was possible. The revised estimates show that his anticipations were more correct than ours, but there is no difference of opinion between him and us as to the policy to be followed. The Railway Board have been fully alive to the necessity of economizing in workshop expenditure and the results of the steps they have taken are now becoming apparent. In their memorandum on the budget the Board have given a number of figures to illustrate the economies which have been effected, but I will quote only two. On the North Western Railway the average cost of a locomotive standard repair has been reduced from Rs. 14,011 in November 1926 to Rs. 11,612 in November 1927 and on the Great Indian Peninsula Railway from Rs. 11,967 to Rs. 9,573. These reductions are substantial, but the matter does not end there. With the new methods which have been adopted repairs are executed much more expeditiously than before. On the East Indian Railway, for example, the average number of days locomotives were in the shops has been reduced from 105 to

64, passenger carriages from 46 to 35 and wagons from 15 to 5. It follows of course that much fuller use is being made of our rolling stock, and that the need for buying new stock is proportionately diminished. The economies we have been able to effect are the direct result of the modernization of the workshops which was commenced some years ago and is still proceeding. Very large sums have been voted by the Assembly for this purpose, and I think the House has legitimate cause for satisfaction with the results achieved.

8. I will now summarize briefly the financial results of 1927-28. Our total receipts on the commercial lines we put at Rs. 103½ crores which is nearly Rs. 5 crores higher than the total for the previous year. Our total expenditure at Rs. 90⅝ crores is up by Rs. 1¼ crores, but this increase is more than accounted for by the fact that our interest charges have risen by Rs. 1½ crores owing to the capital expenditure incurred during the year. The surplus of receipts over expenditure on the commercial lines is Rs. 12¾ crores as against about Rs. 9 crores in 1926-27 and in our budget. Out of this surplus the loss on the strategic railways absorbs 1⅝ crores, and of the balance Rs. 4¾ crores, under the operation of the convention, goes to the Railway reserve fund and Rs. 6½ crores is our contribution to general revenues.

Rates and Fares.

9. The return from our railways during the current year having proved thoroughly satisfactory, the House will naturally be anxious to know what we propose to do with our surplus. When Sir Charles Innes introduced the budget for the current year he was unable to announce any reduction in rates and fares apart from certain minor reduction in third class fares made by the Agents of particular lines. The circumstances then existing did not justify any large sacrifice of revenue, and it was necessary to wait and see what 1927-28 had in store for the railways. The position now is very different and for some time past we have been considering what could be done to assist trade. In order to restore solvency to the railways it was necessary some years ago to raise rates and fares to a much higher level than any of us would wish to see, and when we are prosperous enough to

make substantial reductions, it is important to select those which are most likely to be beneficial. We came to the conclusion, as I think any railway administration in similar circumstances must have done, that the decisive consideration must be whether the reduction was likely to be followed by an early and substantial increase in traffic. What we hope for in the end is a general reduction in all rates and fares. If then we begin with those rates which operate to restrict traffic, we may hope to be able to deal with other commodities before very long, for our earnings will go up again as the traffic increases. But if, on the other hand, we begin with reductions which, however beneficial, are not likely to lead to increased traffic, it may be several years before further reductions become possible. It is on this basis that Government arrived at the decisions which I have now to communicate to the House.

10. In the first place, we propose to make a substantial reduction in the third class fares on the East Indian, North Western and Great Indian Peninsula Railways. Up to 50 miles no change will be made, but from 51 miles and upwards, the reduction will be half a pie per mile. On the East Indian and North Western Railways this means a reduction of 13 per cent. for a journey of 300 miles, 16 per cent. for a journey of 500 miles and 20 per cent. for a journey of 900 miles. The corresponding percentages on the Great Indian Peninsula Railway are 11, 13 and 15. In addition we propose to abolish on the East Indian and Great Indian Peninsula Railways the distinction by which intermediate and third class mail fares are higher than by ordinary trains. If there were no growth of traffic, the reductions in third class fares would cost Rs. 122 lakhs in a complete year.

11. It may perhaps interest the House to know how the new rates for third class passengers compare with those in force before the war. On the Great Indian Peninsula Railway the increase is still substantial, varying from 60 per cent. at 50 miles to 30 per cent. at 600 miles. On the East Indian Railway, the comparison is more favourable to the new rates. The increase is 40 per cent. at 50 miles, 23 per cent. at 300 miles, 14 per cent. at 600 miles and 10 per cent. at 900 miles.

When the increase in salaries and wages and the prices of almost all commodities which has occurred since 1913 is taken into account, the increase in third class fares on this railway is distinctly less than might have been expected. But the comparisons on the North Western Railway are better still. At 50 miles it is true the increase is 55 per cent., but at 300 miles it drops to 18 per cent. and for all distances over 466 miles, the new fares are actually lower than the pre-war fares, the difference at 900 miles being as much as 16 per cent. I ought to add that we propose to discuss with the company-managed railways the desirability of similar reductions on their system in order to stimulate the growth of third class traffic.

12. Second in importance comes a substantial reduction in the rates for parcels and luggages. This is a very strong case, for the figures of past years clearly suggest that the present rates are operating to restrict traffic, and in another respect the scale is unsatisfactory because it proceeds by 10 seers at a time so that a parcel weighing 11 seers is charged the same as one weighing 20 seers. Instructions will be issued for the introduction of a revised scale with 5 seers instead of 10 seers divisions, and for a reduction of the rates by 15 per cent. The cost in a full year if there were no increase in traffic would be Rs. 74 lakhs, but we have every reason to expect a substantial increase.

13. In the case of goods rates, we propose four reductions which should be of substantial benefit to the poorer classes and to the agriculturist. At present on the state-managed railways kerosene is carried at a uniform rate which works out at 42 pies per maund per hundred miles. We propose to substitute a telescopic scale which fixes lower rates for all distances in excess of 300 miles and drops to 10 pies per hundred miles for distances in excess of 700 miles. This reduction means a decrease in freight of 16 per cent. for a haulage of 500 miles, 35 per cent. for 750 miles and 42 per cent. for 900 miles. The total cost is Rs. 28 lakhs a year with the present volume of traffic. In the second place, we propose to reduce the rates on manure and oilcake which vary at present on the state-managed railways, to the absolute

minimum of a tenth of a pie per maund per mile. On the East Indian Railway this means a reduction varying from 42 to 54 per cent. for distances of 500 to 900 miles. In a full year the cost is Rs. 15 lakhs, but more manure carried means larger crops and larger crops mean more traffic for the railways, so that the indirect gain to the railways from the concession may in the long run be considerable. The third important reduction is in the rate for jagree. In this case also we propose to substitute a telescopic scale for a uniform rate at a cost of about Rs. 10 lakhs in a full year. For distances in excess of 500 miles this means a reduction rising from 43 per cent. to 55 per cent. at 900 miles. Here also we look for a substantial increase in traffic. Finally we propose to make a small adjustment in the rates on grain, pulses and seeds. At present the rates on the East Indian Railway up to 97 miles and on the North-Western Railway up to 232 miles are higher than on the Great Indian Peninsula Railway. We propose to remove this distinction at a cost of Rs. 12 lakhs a year.

14. In order to complete my account of the reductions in rates there are four others to be mentioned. Two of them cost very little but will, I hope, be appreciated. Petrol at present pays a uniform rate which works out at 83 pies per hundred miles. We propose to substitute a telescopic scale which will affect all distance in excess of 300 miles and means a reduction of 19 per cent. for 500 miles, 30 per cent. for 750 miles and 34 per cent. for 900 miles. The cost is only Rs. 2 lakhs in a full year. The second concession is a reduction in the charges for horses, live stock and motor cars, which will cost about Rs. 3 lakhs a year. The other two reductions may be described as the removal of anomalous conditions on the East Indian Railway. It is more than two years since the Oudh and Rohilkhand Railway was absorbed, but the telescopic scales still stop short at the old junctions, and terminals are charged as if the two railways were separate. The abolition of this system will cost Rs. 33 lakhs in a full year. In the second place, the East Indian Railway charges a good terminal of 6 pies a maund for through booking on which they render terminal services at one end only, though the terminal charge at either end for local booking is only 3 pies. The through terminal will now be reduced to the same figure.

15. Some of the reductions in rates and fares to which I have referred will be brought into force at once, but due notice must be given of the remainder and we do not expect that all of them can take full effect till June at earliest. That fact will of course reduce the loss of revenue in 1928-29. We are giving up in a full year Rs. 122 lakhs in passenger traffic earnings, Rs. 77 lakhs in other coaching traffic and about Rs. 106 lakhs in goods earnings, that is Rs. 305 lakhs in all. We anticipate, however, that the very substantial reductions made will have an immediate effect in stimulating the growth of traffic and that the actual loss will be much less. We have deliberately elected indeed to make substantial reductions in the case of particular commodities in the belief that the growth of traffic would thereby be insured, rather than to spread the reductions over a wider area and incur the risk that no one reduction would be large enough to stimulate bookings. On the whole we expect that the loss of revenue will not exceed Rs. 2 crores in 1928-29, when the dates at which the reductions are likely to become effective and the probable increase in traffic are taken into account.

Budget Estimates for 1928-29.

16. I turn now to the budget figures for 1928-29. But for the reductions in rates and fares which we propose, we should have budgetted for an increase of Rs. 1½ crores in the gross traffic receipts, the two basic assumptions being (1) a normal monsoon, and (2) a further growth in traffic but at a slower rate than in the current year. In view of the reductions in rates and fares we anticipate a fall of Rs. 55 lakhs in the traffic earnings, but owing to the increase in the interest on the balances of the reserve and depreciation funds, our total receipts are expected to be only Rs. 24 lakhs lower. On the expenditure side, working expenses are put at the same figure as in the previous year, making the fourth successive year in which they have stood at about Rs. 62½ crores notwithstanding the extension of our lines and the increase in the traffic with which we have to deal. During the period the expenditure on depreciation (which is governed automatically by the amount of the capital at charge) will have risen from Rs. 10¼ crores to Rs. 11½ crores, which means that the other working expenses will have fallen by Rs. 1¼ crores. This is a very

satisfactory result and bears eloquent testimony to the resolute and continuous efforts of the Railway Board to secure economical administration. Operation expenses will, we anticipate, be about the same as in the current year, the increase in traffic very nearly offsetting a saving of Rs. 15 lakhs we expect in our fuel bill. Under repairs and maintenance, taking warning by this year's lesson, we are budgetting for a reduction of Rs. 63 lakhs, and this estimate, I may say, is the result of a very close examination of the number of locomotives, carriages and wagons likely to be repaired, and takes full account of the fact that on most of the principal railways there are little or no arrears to be made good. We hope also that the progressive modernization of our workshops will again bring down the average cost of repairs.

Interest charges, owing to our new capital expenditure, will be higher by Rs. 1½ crores and the surplus profits of companies by a quarter of a crore. The latter increase, however, is due to special causes and will not recur. It is occasioned by the fact that on the 1st of January 1929 our contract with the Burma Railways Company will expire and the line will come under State management. It will be necessary therefore during the year to pay to the Company not only the surplus profits of the current year, but also those of the first nine months of 1928-29.

Our total receipts for the year we put at a little over Rs. 103 crores and the total charges (including the loss on the strategic railways) at Rs. 94 crores, leaving a final surplus of about Rs. 9 crores, of which general revenues will take Rs. 5½ crores and the railway reserve fund Rs. 3½ crores.

Capital Expenditure.

17. I do not propose to deal otherwise than briefly with our capital programme. During the current year we expect that our capital expenditure will be Rs. 30 crores, which is Rs. 5 crores more than the budget estimate and nearly Rs. 3 crores higher than the actuals of 1926-27. More rapid progress has therefore been made in the construction of new works than we anticipated, and this fact need occasion no regret, for it means that the new expenditure will become fruitful

at an earlier date and contribute to our traffic earnings. The House will remember that when, after the war, it again became possible to devote large sums to railway capital expenditure, the actual outlay each year fell far short of the budget provision, and in order to meet this difficulty a system of over allotment was introduced. Each railway administration was given the amount which it thought it could spend, but a lump reduction was made in the total figure for all railways so as to bring it down to the amount which experience showed was likely to be spent. Thus in the current year the total allotment to all railways was Rs. 39¾ crores, but was reduced to Rs. 25 crores by a *minus* entry of Rs. 14¾ crores on account of probable savings. The experience of 1927-28 makes it clear that the railways are now much better equipped for dealing expeditiously with new projects and that closer estimating will be possible in the future. We have taken account of this fact in framing the estimates for 1928-29.

18. In next year's budget we are providing Rs. 28 crores for capital expenditure. The allotment for open line works is Rs. 15 crores and for new construction Rs. 9 crores. These are net figures and are arrived at after deducting nearly Rs. 5 crores on account of probable savings as against Rs. 14¾ crores this year. The total of Rs. 28 crores is made up by a special provision of Rs. 4 crores for the acquisition of the Burma Railways on the expiration of the Company's contract at the beginning of 1929. The decision of the Government of India not to renew the contract but to take the line under direct management was in accordance with the expressed wishes of the Local Government and the Local Legislature and will, I believe, commend itself to this House.

19. The only open line works of major importance which we propose to initiate next year are the remodelling of Erode junction on the South Indian Railway and the Madras suburban electrification. For the rest the completion of the works already in hand will, it is thought, give full scope for the energies of the railway administrations. Full details of the work which is going on are given in the Appendix to the Railway Board's explanatory memorandum, and I cannot attempt to summarize them now. I ought, however, to

mention that the provision made for amenities for third class passengers, including the additional improvements in lower class carriages, amounts to nearly Rs. 2¼ crores. This is a very important branch of our railway work, and I can testify that it receives close and constant attention from the Railway Board.

20. I turn now to new construction. When Sir Charles Innes spoke last year he expressed the hope that we should open nearly 900 miles of new line this year. We have not done quite so well as that but we expect to open 636 miles and to raise that figure to about 800 miles next year. The mileage of our construction programme indeed has now reached a formidable total, for 50 projects aggregating 2,600 miles have already been sanctioned, and 40 others covering 2,000 miles are under examination. Where the projects are so numerous it is difficult to single out any of them for special mention, but of those which we propose to open next year the most important perhaps are the Daltonganj Barkakhana section of the Central Indian Coalfields Railway, the Kangra Valley line in the Punjab and the Villipuram Trichinopoly line in Southern India. The lines which will still be under construction at the end of the year are for the most part short branches or feeder lines to the main system, but in various parts of the country there are special features. Thus in Burma and Assam we are constructing pioneer lines to open out rich but undeveloped country ; in southern India the branches will serve densely populated tracts where the traffic should at a very early date yield an ample return on the capital invested ; in the Punjab they are for the most part cross connections running from east to west and linking up the existing lines most of which run from north to south ; while in the Province of Sind we hope to commence the feeder lines which are the natural consequence of the construction of the Sukkur Barrage. To attempt an enumeration of the various projects would serve no useful purpose, but I am confident that any one who studies the Railway Board's Memorandum and its appendices will realize that they are fully alive to their responsibility for extending and improving the communications of India.

21. I have now completed my survey of the financial results of 1927-28 and have given our forecast for 1928-29. I have

some general remarks to make as regards the financial position of the railways, but before I come to them there is one other matter to which I should like briefly to refer, I mean the progress made in recruiting Indians for the superior services of the railways. Members will find a very full account of what has been done in the last two years on pages 66 to 72 of the Railway Board's report on Indian Railways for 1926-27 ; but I am in a position to supplement the information there by some further and later figures. 32 per cent. of the permanent gazetted appointments created in 1925-26 and of the vacancies which occurred during that year in such appointments on State-managed railways were filled by Indians. In 1926-27, the percentage practically doubled ; it was over 62 per cent. This year, on the latest available figures it seems probable that 42 Indians will be appointed to superior railway services, including the 13 candidates who, as announced last week, were successful in the examination for the Indian Railway Service of Engineers and the Transportation and Commercial Departments of the State-managed railways. We are only expecting 18 European recruits this year for the State-managed railways, so Indians are likely to obtain 70 per cent. of the appointments. We are rapidly reaching the percentage recommended as our aim by the Lee Commission.

So far I have only been referring to permanent appointments. But we have also succeeded recently in obtaining a much larger proportion of suitable Indian recruits for the temporary engineers posts on the State-managed railways which our large construction programme requires. When in 1925 we began to recruit temporary engineers in large numbers we first of all advertised in this country for them ; but the immediate response was not as good as we could have wished, and we only succeeded in obtaining 28 sufficiently well-qualified men of whom 7 were Europeans. In order not to hang up the programme of development we had therefore to obtain recruits from England through the High Commissioner and we got from him in all 43 temporary officers on 3-year agreements, of whom 9 were Indians and the rest Europeans. Subsequently, in January 1927 we advertised again for recruits in India and obtained a much more satisfactory response ; we have consequently stopped the recruitment of

temporary engineers in England altogether. Since January 1927, we have obtained 20 temporary engineers in India, of whom 18 are Indians, and we have now got arrangements for maintaining a register ofapproved candidates for employment, to whom appointments are offered as they fall vacant. I am conscious that this reference to Indianization breaks the sequence of my speech, but I thought the House would be glad to have these figures before the general discussion on the budget takes place.

22. The House will readily understand that it is a source of great satisfaction to me that on the first occasion on which I have had the honour of presenting a Railway budget to the Assembly it should be my good fortune to announce substantial reductions in rates and fares and to put forward a financial statement showing clearly the prosperous condition of the Indian Railways, and my satisfaction is not diminished by the obvious fact that I can claim no credit for these results and that the sound financial condition of the Indian Railways is due to the exertions of others. It would have been more in accordance with the fitness of things if it had fallen to Sir Charles Innes to make the announcements I have made to-day, and to inform the House that the success of the policy which he advocated so strenuously and in the formation of which he had so large a share could now be regarded as established beyond question. On the other hand, my own position may perhaps have certain advantages. When I took over charge of the Railway Department last April, I was free from responsibility for the policy which had been adopted or for any of the important schemes which were then in progress, and I approached the whole subject with an open mind prepared to hear all that could be urged for or against the system under which the Railways are at present administered. I shall not delay the House very long, but before I sit down I should like to say something of the convictions which have formed in my mind and which deepen with every month that passes regarding the railway policy which has commended itself to the Government of India and to this House.

23. As I have already explained to the House, we are about to make reductions in rates and fares involving a sacrifice in our traffic receipts exceeding 3 crores of rupees

in a full year. We anticipate of course that part of what we give up will be restored to us by the natural growth of traffic. But the question may be asked whether we are not incurring thereby an excessive risk. For the past five or six years we have enjoyed a succession of favourable seasons none of them appreciably worse than the average and some distinctly above it. Can we expect, it may be asked, that nature will continue to favour us with abundant rainfall and in the ordinary course of things must we not be prepared for at any rate a partial failure of the monsoon, possibly for two years in succession? If that is a possibility, as unquestionably it is, what provision have the Railways made for such a contingency and has it been taken into account in framing the budget estimates for 1928-29? These are fair questions and I will endeavour to reply them.

24. One of the best features of the scheme for separation of railway and general finance put forward by the Government of India and accepted by this House is that, under it, in the years of prosperity provision is definitely made for the less favourable years which in course of time we shall undoubtedly have to pass through. Every year after our contribution to general revenue has been made, out of the surplus of receipts over expenditure, the balance goes into the Railway Reserve Fund which by the end of March 1928 will amount to about 16 crores and in March 1929, if our expectations are fulfilled, to over 19 crores. If, then, we had the bad fortune to experience two successive years in which the conditions were so unfavourable that the surplus of receipts over expenditure disappeared altogether, we could still meet our contribution to general revenues in full without exhausting what we have set aside in the reserve fund. That is a very important and interesting fact, for it enables us to adopt a much bolder policy in the way of reducing rates and fares or in making desirable improvements in our railways than otherwise we should be able to do. If our railway finances were still inextricably entangled with the ordinary finance of the year, it might be the duty of the Finance Member to impose a veto on reductions in rates and fares which from the railway point of view were very desirable, on the ground that he could not face the sacrifice of revenue which they were likely to entail.

As it is, when the time comes for making his budget, he knows that for two years ahead he is sure of getting the 1 per cent. contribution on the capital at charge on the commercial lines, whatever the actual traffic earnings of the railways may be. A very valuable element of stability is thereby introduced into the finances of India. At the same time, those who are responsible for the railway administration can make their plans in advance with reasonable security that they will be able to proceed with them unimpeded, and need not apprehend any sudden interruption owing to the financial exigencies of the moment. That is a very valuable result.

25. I have thought it right, Mr. President, to emphasise the value which the Government of India set on the scheme for the separation of railway finance and to explain the very important advantages which it secures. As the House are aware, it rests on the convention accepted in 1924, both by this House and by Government, and it was part of the convention that it should be tried for at least three years, with an implicit recognition that after the expiry of that period it might be desirable to review its working. During the last budget debate, it was suggested by some members that the time for this review had arrived, and Sir Charles Innes then said that, if there was a general feeling in the House to that effect, he would be quite prepared to agree to it. It is therefore a matter which had been under my consideration since I took charge of the Railway Department last April, but I felt that it would be difficult, if not impossible, to arrive at satisfactory decision as to the changes, if any, in the system which might be thought desirable, until we were in a position simultaneously to decide what changes in railway accounting practice were necessary as a result of the enquiry made by Sir Arthur Dickinson. His report was received last Autumn and the Railway Board and the Auditor General are now engaged on studying its recommendations. We hope that those of them which have a direct bearing on the separation of railway finance will be ripe for discussion in the Railway Standing Finance Committee in the course of next summer. When that has been done, a natural opportunity will occur for considering again the terms of separation agreed to in 1924. The discussions which will take place during the next

few days will serve to elucidate the general feeling in the House, and if there appears to be a general desire to review the terms of the convention, we shall push on with the examination of Sir Arthur Dickinson's report, and will do our utmost to have the opinions of the Standing Finance Committee ready for the consideration of this House when it meets again in the Autumn session. If we are successful, then I would move during the course of that session for the appointment of a committee to examine the working of the convention and to report what alterations, if any, were desirable. I have made it plain that the Government of India attach great value to the convention and consider that it has worked most successfully, but I hope that by what I have just said I have made it equally plain that they do not regard it as a thing so sacrosanct that it should be withheld from scrutiny or that they have any desire to deny this House an opportunity of satisfying itself on the whole subject. I trust that the procedure I have suggested will commend itself to the House.

26. The budget which I have presented to-day must, I think, give the Assembly reasonable cause for satisfaction, and it may fairly be claimed by Government as affording evidence of the success of the policy vigorously pursued during the last five or six years. During that period, the railways of India, whether regard be had to their actual working, or their financial results, have improved more rapidly than at any previous period of their history. Six years ago, owing to the wagon shortage and the suspension during the war of the provision of new traffic facilities, the railways were unable to deal with the goods traffic offering without prolonged delays which were a source of annoyance to the mercantile community and inflicted serious injury on trade. For two years past our wagon supply has been ample and we have been in a position to deal expeditiously with all the traffic offering even at the busiest season of the year. Six years ago the natural position of the railways was thoroughly unsound, and very heavy increases in railway rates became necessary in order to restore solvency. To-day Railways are not only entirely solvent, but, after making a substantial contribution in relief of taxation and setting aside

large sums to the reserve fund as a provision against the bad years that may come, we are able to make a substantial reduction in rates and fares without any apprehension that these may involve us in commitments too heavy for us to carry. Results like these cannot be achieved by any railway administration unless its policy is conceived on sound lines and unless those in charge of its administration possess the practical wisdom to devise the schemes necessary to secure economy and efficiency and the energy which enables them to carry these schemes to fruition. Many have contributed to bring about the satisfactory results which we see and I sometimes doubt whether we give nearly enough credit to the great body of the Railway servants of India. It is they, after all, who bear the burden and heat of the day and every reform which is introduced means months of hard and unremitting toil for many offices. The modernization of our workshops methods, to take only one example, has involved an infinitely careful planning and strenuous effort on the part of all concerned, and I am glad to take this opportunity of acknowledging what we owe to the officers responsible. But while many have done well the main burden of responsibility has rested on the shoulders of two men—His Excellency Sir Charles Innes, now Governor of Burma, and Sir Clement Hindley, the Chief Commissioner of Railways. I do not think, Sir, it will be out of place if I put on record to-day my deep conviction of the great debt which India owes to both of them for the work which they have done for the Railways of India.

27. There is another aspect of the case to which I must also refer. In all our calculations and estimates there is one element of uncertainty which can never be eliminated but will continue to affect the railway budget until the day comes when we have shut down our railways altogether and embark precariously in the motor car or the æroplane—I mean the monsoon. Against that contingency we have provided, as far as possible, by means of our railway reserve fund. But in some of the years which followed the war there was another element of uncertainty almost equally serious which profoundly affected railway finance—I mean the variations in the exchange ratio. That factor has now been eliminated,

I hope permanently, by the legislation which was passed in March 1927. I do not wish to enter upon controversial topics, but it is important that every member of the House should realise clearly that variability in the exchange ratio introduces instability into the railway budget, that instability necessarily weakens confidence and that this lack of confidence will certainly be reflected in an ultra conservative financial policy. If indeed we are anxious, as I believe every member of the House is anxious, to facilitate trade by the reduction of rates and fares and by the progressive improvement of the Indian railway system, then a stable rupee is one of the very first requisites. In this matter we in the Railway Department, as in many others, owe a very deep debt of gratitude to my Hon'ble Colleague Sir Basil Blackett, and I should like to take this opportunity of acknowledging on behalf of the Railway Department the assistance we have invariably received from his broad-minded and courageous outlook on all our railway financial problems. We owe him much in connection with the separation of railway and general finance and in many other matters too numerous to mention. But I am not sure, that our deepest debt of all is not due to him for the work he did in stabilising the rupee, although in that matter the railways were only a subordinate issue.

28. The last matter to which I wish to refer is this. I have claimed on behalf of the Railway Department that the budget I have presented testifies to the success of the railway policy of the Government of India, and I have discussed some of the factors which made our success possible. But there is one aspect of it to which I have not referred, namely, the fact that it has been based on co-operation between the Government and this House. I have not yet been present during the discussion of a railway budget, but I have heard it whispered that at times the spirit of co-operation has not always been visibly present, that speakers on the non-official benches have complained of the slowness of Government to give effect to strongly expressed views on Indianisation and other matters, and that those who sit in the benches on this side of the House have felt that something less than justice was done by critics to the admirable work of our Railway

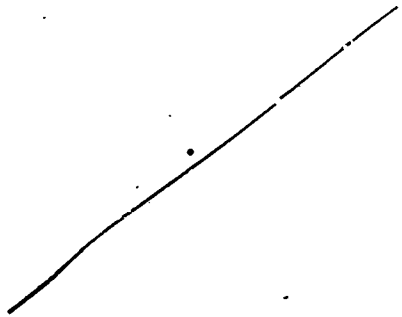
officers. In a week's time I shall be able to form my own opinion as regards that. But whatever acrimonies may from time to time have flavoured our railway debates, I am quite sure of this that there has been a great deal of practical co-operation and that this co-operation has been largely responsible for any success we have achieved. It was in agreement with this Assembly that the convention for the separation of railway finance was settled and we continually receive practical proof of the spirit of co-operation throughout the year in the proceedings of the Standing Finance Committee. I should like to take this opportunity of acknowledging the debt which we owe to the members of that committee for the interest they display in railway matters and for the assistance we receive from their work not only in connection with the projects placed before them from time to time during the year, but also in connection with the preparation of the present budget.

29. Mr. President, it is time that I should bring my remarks to a conclusion. In what I have said I have had my eye chiefly on the past and the present, and I have said little about the future. And yet a man with any imagination charged with some degree of responsibility for the administration of the railways of India must naturally have many thoughts regarding the possibilities of the future and the measures that ought to be taken in order that we may be ready to deal with all that the future has in store for us. But on these matters I will not dwell, not merely because I am unwilling to weary the House, and not only because it is unwise to prophesy until you know, but mainly perhaps of a profound conviction of the truth of the old saying—

"Let not him that putteth on his armour boast himself as he that taketh it off."

FINANCIAL STATISTICS.

NOTE ISSUE.	Rs.
Total Amount of Notes in circulation on the 31st December 1927	1,82,64,23,747
Total Rs.	1,82,64,23,747



RESERVE—		
Coin and Bullion—		
In India—		
Silver Coin		1,01,10,40,063
Gold Coin and Bullion		29,76,19,111
Silver Bullion under Coinage		7,42,03,091
In England—		
Gold Coin and Bullion		*Nil.*
Silver Bullion		*Nil.*
In His Majesty's Dominions—Gold Coin and Bullion		*Nil*
In Transit between India, England and His Majesty's Dominions—		
Gold Coin and Bullion		*Nil.*
Silver Bullion		*Nil.*
Total Coin and Bullion ...		1,38,28,62,265
Securities—(Purchase Price)—		
In India of the nominal value of Rs. 38,19,15,200		36,92,41,389
In England of the nominal values of £ 2,600,000		3,43,20,093
Total Securities ...		40,35,61,482
Grand Total of Reserve ...		1,78,64,23,747
Internal Bills of Exchange held on account of Government under Section 20 of the Indian Paper Currency Act, 1923		4,00,00,000
Total Rs.		1,82,64,23,747

BALANCE OF THE GOLD STANDARD RESERVE on the 31st December 1927 in England amounted to	£ 40,000,000		£
		Gold	2,152,334
		Cash at short notice	440
		British Treasury Bills	12,573,811
		Other British and Dominion Government Securities	25,273,415
Total £	40,000,000	Total £	40,000,000

BALANCE HELD IN CASH IN THE DISTRICT TREASURIES of the Government of India and at the credit of Government in the Imperial Bank of India on the 31st December.		
	1921	Rs. 11,09,65,000
	1922	,, 17,74,51,000
	1923	,, 11,62,90,000
	1924	,, 10,16,78,000
	1925	,, 7,67,61,000
	1926	,, 8,78,68,000
	1927	,, 9,20,15,000

COINAGE OF SILVER IN INDIA—(Bombay and Calcutta Mints).	Official year 1924-25.	Official year 1925-26.	Official year 1926-27.
Whole Rupees and Small Coins	Rs. 33,25,394	Rs. 30,73,479	Rs. 50,49,435

NET PROFIT ON COINAGE for the year ending 31st December 1927	Rs. Nil

AMOUNT OF GOVERNMENT PROMISSORY NOTES standing on the London Registers at the end of March		Rs.
	1923	10,41,58,575
	1924	10,06,95,875
	1925	9,69,36,150
	1926	8,41,92,600
	1927	8,45,20,400
	1928	8,72,74,700

IMPORT AND EXPORT TRADE OF BRITISH INDIA.

STATEMENT showing the Annual Value of the Import and Export Trade of British India and the Total Miles of Railway opened.

Calendar Year.	Total Miles of Railway opened.	Year ending 31st March.	Imports.			Exports.		
			Merchandise.	Treasure.	Total Merchandise and Treasure.	Merchandise.	Treasure.	Total Merchandise and Treasure.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1873 ...	5697	1873 ...	31,26,05,610	4,55,65,850	35,81,71,460	55,23,62,953	1,29,80,790	56,53,43,743
1874 ...	6226	1874 ...	32,59,58,730	5,79,25,336	38,38,84,066	54,96,07,865	1,81,40,711	56,87,48,576
1875 ...	6541	1875 ...	36,22,21,130	8,14,10,466	44,36,31,597	56,35,92,404	1,62,53,091	57,98,45,495
1876 ...	6860	1876 ...	38,88,73,404	5,30,07,218	44,18,80,622	58,09,14,946	2,20,02,363	60,29,17,309
1877 ...	7320	1877 ...	37,44,06,308	11,43,61,197	48,87,67,505	61,01,38,912	4,02,98,978	65,04,37,890
1878 ...	8217	1878 ...	41,46,41,851	17,35,54,596	58,81,96,447	65,22,23,282	2,21,09,956	67,43,33,238
1879 ...	8494	1879 ...	37,80,09,835	7,05,67,486	44,85,77,321	60,93,68,769	3,98,22,283	64,91,91,052
1880 ...	9162	1880 ...	41,17,25,671	11,65,48,948	52,82,74,619	67,21,07,406	2,05,51,479	69,24,58,885
1881 ...	9890	1881 ...	53,08,68,074	8,99,72,139	62,08,40,213	74,54,09,072	1,44,04,408	75,98,13,480
1882 ...	10149	1882 ...	49,11,28,724	11,32,27,804	60,43,56,528	81,96,64,102	1,09,97,468	83,06,61,573
1883 ...	10458	1883 ...	52,09,86,720	13,45,33,642	65,55,20,362	83,48,49,372	1,04,18,488	84,52,67,860
1884 ...	11631	1884 ...	55,29,89,907	12,87,79,633	68,17,69,540	88,07,64,315	1,00,84,937	89,08,49,252
1885 ...	12283	1885 ...	55,70,16,804	13,88,81,918	69,58,98,722	83,17,01,507	1,96,89,796	85,13,91,302
1886 ...	12892	1886 ...	55,65,19,552	15,46,70,808	71,11,90,360	83,86,11,693	1,10,82,310	84,96,94,603
1887 ...	14103	1887 ...	61,81,19,608	11,04,83,224	72,86,02,832	88,48,10,354	1,72,04,261	90,20,14,615
1888 ...	14576	1888 ...	65,00,45,881	13,81,25,456	78,81,71,337	90,54,36,458	1,60,46,242	92,14,82,700
1889 ...	15887	1889 ...	69,43,77,531	13,84,49,249	83,28,26,780	97,06,02,386	1,78,43,819	98,84,46,205
1890 ...	16401	1890 ...	69,19,93,762	17,45,45,037	86,65,38,799	1,03,44,87,052	1,90,63,218	1,05,35,50,270
1891 ...	17308	1891 ...	71,97,57,754	21,93,44,876	93,91,02,630	1,00,21,50,575	2,12,31,785	1,02,33,82,360
1892 ...	17815	1892 ...	69,42,75,659	14,72,26,621	84,15,02,280	1,08,17,79,873	3,28,66,858	1,11,46,46,731
1893 ...	18504	1893 ...	66,27,86,222	17,00,98,101	83,28,84,323	1,06,57,46,716	6,95,89,237	1,13,53,35,952
1894 ...	18900	1894 ...	77,02,60,944	18,46,12,564	95,48,73,508	1,06,51,48,540	4,10,01,921	1,10,61,50,461

1895 ...	19547	1895 ..	73,51,65,042	9,58,12,084	83,09,77,126	1,08,92,91,101	8,22,60,717	1,17,15,51,818
1896 ...	20254	1896 ...	72,93,61,344	13,36,79,854	86,30,41,198	1,14,34,59,341	4,25,98,105	1,18,60,57,446
1897 ...	21115	1897 ...	76,21,58,353	13,08,45,635	89,30,03,987	1,03,98,36,184	4,93,74,955	1,08,92,11,139
1898 ...	22040	1898 ...	73,63,43,159	20,53,06,170	94,16,49,329	97,63,51,862	7,14,86,470	1,04,78,38,272
1899 ...	23523	1899 ...	72,11,07,161	17,89,56,127	90,00,63,238	1,12,80,11,811	7,41,14,207	1,20,21,26,018
1900 ...	24752	1900 ...	75,30,44,785	20,97,36,851	96,27,81,636	1,09,11,36,448	7,95,63,876	1,17,07,00,324
1901 ...	25363	1901 ...	80,89,40,873	24,57,61,818	1,05,47,02,691	1,07,76,44,143	14,22,73,646	1,21,99,17,789
1902 ...	25931	1902 ...	88,74,24,199	20,87,13,352	1,09,61,37,551	1,24,52,48,571	11,47,08,603	1,35,99,57,174
1903 ...	26956	1903 ...	85,86,60,829	25,31,83,178	1,11,18,44,007	1,29,40,79,337	9,65,76,370	1,39,06,55,707
1904 ...	27565	1904 ...	92,59,22,723	38,52,61,072	1,31,11,83,795	1,55,51,71,599	15,04,38,811	1,68,56,10,410
1905 ...	28295	1905 ...	1,04,41,27,454	39,50,81,750	1,43,92,09,204	1,57,76,83,029	16,42,88,167	1,74,13,71,196
1906 ...	29097	1906 ...	1,12,07,09,822	31,65,14,438	1,43,72,24,260	1,61,85,53,960	15,47,00,054	1,77,32,54,014
1907 ...	30010	1907 ...	1,17,24,15,294	44,57,98,114	1,61,82,13,408	1,76,66,94,270	5,71,82,526	1,82,38,76,796
1908 ...	30576	1908 ...	1,36,53,80,464	42,28,44,977	1,78,82,25,441	1,77,37,29,392	5,44,85,001	1,82,82,14,393
1909 ..	31490	1909 ...	1,28,77,81,788	22,74,41,677	1,51,52,23,465	1,53,14,31,953	6,32,02,465	1,59,46,34,418
1910 ...	32099	1910 ...	1,22,64,97,224	37,52,34,734	1,60,17,31,958	1,87,83,04,410	6,39,90,403	1,94,22,94,813
1911 ...	32839	1911 ...	1,33,70,57,458	39,77,35,730	1,73,47,93,188	2,10,15,16,030	7,12,69,254	2,17,27,85,284
1912 ...	33484	1912 ...	1,44,05,54,383	53,47,08,480	1,97,52,62,863	2,37,98,82,325	10,37,39,063	2,38,36,21,388
1913 ...	34656	1913 ...	1,66,62,96,807	61,83,17,536	2,28,46,14,343	2,46,21,83,342	10,63,17,656	2,56,85,00,998
*1913-14.	34656	1914 ...	1,91,30,79,586	43,43,96,503	2,34,74,76,089	2,49,00,74,896	7,08,28,850	2,56,09,03,746
*1914-15.	35285	1915 ...	1,44,93,07,207	21,80,83,236	1,66,73,90,443	1,82,17,60,256	5,28,94,370	1,87,46,54,626
*1915-16.	35833	1916 ...	1,38,16,93,032	11,94,62,390	1,50,11,55,422	1,99,48,03,975	8,22,57,819	2,07,70,61,794
*1916-17.	36286	1917 ...	1,60,24,89,599	37,71,08,121	1,97,95,97,720	2,47,31,10,343	6,29,72,057	2,53,60,82,400
*1917-18.	36333	1918 ...	1,64,35,48,949	†.....	†.....	2,44,89,45,219	†.....	†.....
*1918-19.	36616	1919 ...	1,88,56,24,317	71,36,55,075	2,59,92,79,392	2,55,32,02,610	9,01,03,571	2,64,33,06,181
*1919-20.	36735	1920 ...	2,31,70,24,425	78,23,88,554	2,99,94,12,979	3,32,75,78,755	13,67,97,719	3,46,43,76,474
*1920-21.	37029	1921 ...	3,47,13,52,122	34,76,34,962	3,81,89,87,084	2,67,64,36,175	26,17,12,640	2,93,81,48,815
*1921-22.	37266	1922 ...	2,82,59,75,453	31,29,90,526	3,13,89,65,979	2,48,65,76,106	19,06,73,144	2,67,72,49,250
*1922-23.	37618	1923 ...	2,46,19,24,109	63,57,96,096	3,09,77,20,205	3,16,07,16,915	3,01,71,845	3,19,08,88,760
*1923-24.	38039	1924 ...	2,37,18,32,279	53,20,40,566	2,90,38,72,845	3,63,37,63,664	3,67,32,510	3,67,04,96,174
*1924-25	38270	1925 ...	2,53,36,36,608	99,19,84,987	3,52,56,21,595	4,00,24,27,531	5,16,81,392	4,05,41,08,923
*1925-26.	38610	1926 ...	2,36,00,12,595	55,48,77,580	2,91,48,90,175	3,86,81,21,842	3,83,91,668	3,90,65,13,510
*1926-27.	39048	1927 ...	2,40,81,84,303	41,53,20,573	2,82,35,04,876	3,11,05,04,300	2,21,63,404	3,13,26,17,704

*Official year ending 31st March.

† Figures not available.

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1921-1922 *to* 1926-1927.

—	1921-1922.	1922-1923.	1923-1924.	1924-1925.	1925-1926.	1926-1927.
IMPORTS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Merchandise, Private.						
Bengal	1,02,72,94,662	83,51,98,261	79,83,12,384	87,89,19,813	80,09,35,553	81,67,60,738
Bombay	96,45,42,291	88,24,31,072	88,63,47,287	87,42,11,025	78,98,88,548	76,87,78,624
Sind	26,16,39,049	20,65,55,664	21,66,41,215	30,33,62,093	25,58,84,262	28,04,67,511
Madras	20,87,24,221	20,28,66,550	19,22,72,881	20,03,29,977	18,84,62,964	21,25,83,541
Burma	20,12,73,199	20,02,25,346	18,25,39,623	20,94,30,923	22,66,06,634	23,36,17,762
Total ...	2,66,34,63,422	2,82,70,76,893	2,27,61,13,390	2,46,62,53,831	2,26,17,77,961	2,31,22,08,176
Ditto Government Stores	16,25,12,031	13,48,47,216	9,57,18,889	6,73,82,777	9,82,34,634	9,59,76,127
Total Merchandise ...	2,82,59,75,453	2,46,19,24,109	2,37,18,32,279	2,53,36,36,608	2,36,00,12,595	2,40,81,84,303
Treasure, Private.						
Bengal	69,16,999	3,06,82,395	2,63,48,412	2,45,32,560	3,73,72,845	5,85,96,931
Bombay	30,20,54,757	59,17,53,723	47,83,54,936	95,05,10,759	51,00,98,965	34,98,07,254
Sind	22,00,258	31,13,219	64,49,347	59,86,839	37,71,560	18,29,777
Madras	96,866	22,93,937	84,59,307	78,00,876	8,24,219	17,50,249
Burma	3,28,062	25,96,743	24,15,401	29,48,373	19,63,832	11,61,668
Total ...	31,14,96,936	63,04,40,017	52,20,27,403	99,17,79,407	55,40,31,421	41,31,45,879
Ditto Government	14,93,590	53,56,079	1,00,13,163	2,05,580	8,46,159	21,74,694
Total Treasure ...	31,29,90,526	63,57,96,096	53,20,40,566	99,19,84,987	55,48,77,580	41,53,20,573
Grand Total of Imports ...	3,13,89,65,979	3,09,77,20,205	2,90,38,72,845	3,52,56,21,595	2,91,48,90,175	2,82,35,04,876

EXPORTS—						
Merchandise, Private.						
Foreign Goods.						
Bengal	1,10,90,540	1,16,89,403	98,79,071	70,14,084	57,30,511	56,52,595
Bombay	10,23,28,323	10,87,66,945	9,15,10,899	9,90,94,022	7,57,85,191	5,37,44,532
Sind	2,29,46,680	2,58,45,910	2,45,62,739	2,41,24,517	1,86,43,960	1,67,69,395
Madras	27,68,005	39,81,282	34,04,842	38,70,223	32,30,017	29,27,161
Burma	15,00,577	13,49,736	13,90,080	9,88,566	14,58,597	10,03,876
Total ...	14,06,34,125	15,16,33,276	13,07,47,631	13,50,91,412	10,48,48,276	8,00,97,559
Indian Produce and Manufactures.						
Bengal	89,35,20,549	1,17,92,08,287	1,30,82,24,995	1,50,43,71,586	1,52,77,27,295	1,34,07,99,375
Bihar and Orissa		2,82,480	4,24,141	82,244	.....	59,759
Bombay	72,21,26,982	91,33,44,272	1,06,09,72,440	98,60,67,472	94,73,80,882	65,21,61,550
Sind	12,90,71,677	22,12,33,568	37,24,73,529	52,27,55,211	34,93,77,419	24,76,29,663
Madras	24,39,52,405	28,13,68,467	35,25,79,225	40,27,39,385	43,69,07,957	37,71,06,592
Burma	32,51,29,274	39,61,82,248	39,36,86,915	43,06,37,188	48,70,27,647	39,66,01,365
Total ...	2,31,38,00,887	2,99,16,19,322	3,48,83,61,245	3,84,66,53,086	3,74,84,21,200	3,01,43,58,284

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1921-22 *to* 1926-27—*(continued).*

—	1921-1922.	1922-1923.	1923-1924.	1924-1925.	1925-1926.	1926-1927.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Fgn. and Ind. M'dise exported Private						
Bengal	90,46,11,089	1,19,08,97,690	1,31,81,04,066	1,51,13,85,670	1,53,34,57,806	1,34,64,51,970
Bihar and Orissa		2,82,480	4,24,141	82,244	... ..	59,759
Bombay	82,44,55,305	1,02,21,11,217	1,15,24,83,339	1,08,51,61,494	1,02,31,66,073	70,59,06,062
Sind	15,20,18,357	24,70,79,478	39,70,36,268	54,68,79,728	36,80,21,379	26,43,99,058
Madras	24,67,20,410	28,53,49,749	35,59,84,067	40,66,09,608	44,01,37,974	38,00,33,753
Burma	32,66,29,851	39,75,31,984	39,50,76,995	43,16,25,754	48,84,86,244	39,76,05,241
Total ...	2,45,44,35,012	3,14,32,52,598	3,61,91,08,876	3,98,17,44,498	3,85,32,69,476	3,09,44,55,843
Ditto Government Stores	3,21,41,094	1,74,64,317	1,46,54,788	2,06,83,033	1,48,52,36[illegible]	1,60,48,457
Total Merchandise ...	2,48,65,76,106	3,16,07,16,915	3,63,37,63,664	4,00,24,27,531	3,86,81,21,842	3,11,05,04,300
Treasure, Private.						
Bengal	44,01,071	2,50,234	31,51,538	1,48,987	42,325	1,417
Bombay	18,26,13,781	2,32,09,395	2,67,02,694	4,30,75,836	3,19,[illegible]8,777	1,50,46,405
Sind	15,93,000	40,77,100	25,36,736	16,96,736	14,95,150	10,17,603
Madras	1,48,610	2,31,285	31,44,687	42,15,733	3,19,603	33,78,960
Burma	11,75,554	45,264	5,000	.....	13,52,213	5,90,894
Total ...	18,99,32,016	2,78,13,278	3,55,40,655	4,91,37,292	3,51,6[illegible],068	2,09,35,279
Ditto Government	7,41,128	23,58,567	11,91,855	25,44,100	32,23,600	20,78,125
Total Treasure ...	19,06,73,144	3,01,71,845	3,67,32,510	5,16,81,392	3,83,91,668	2,21,13,404
Grand Total of Exports ...	2,67,72,49,250	3,19,08,88,760	3,67,04,96,174	4,05,41,08,923	3,90,65,13,510	3,13,26,17,704

STATEMENT showing the Exports from Bombay by Sea of Indian Manufactured Piece-Goods and Yarns since 1901

Year ending 31st Dec.	Grey and White Piece-Goods.			Coloured Piece-Goods.		Total Piece-Goods.			Yarns.	
	Packages.	Yards.	lbs.	Packages.	Yards.	Packages.	Yards.	lbs.*	Bales.	lbs.
1901.....	84,525	136,300,064	33,585,159	12,623	19,963,669	97,148	156,263,733	39,065,935	642,032	254,817,562
1902.....	89,216	141,252,169	34,907,243	15,944	24,606,884	105,160	165,858,553	41,464,638	674,450	266,698,930
1903.....	86,838	148,054,079	34,798,444	20,340	32,436,521	107,178	175,490,600	43,872,650	725,338	286,990.007
1904.....	103,730	171,027,232	42,941,062	24,328	37,864.072	128,058	208,891,304	52,222,851	580,847	229,480.205
1905.....	113,474	189,298,879	49.406,422	24,847	41,285,870	138,321	230,584,749	57,646,187	750,689	297,889,194
1906.....	107,675	186.018,348	48,719,629	24,545	42,635,922	132,220	228,654.270	57,163,567	702,006	278,821,792
1907.....	123,967	222,306,983	60.617,174	31,486	51,605,269	155,453	273,912,252	68,478,063	608,980	241,085,783
1908.....	120,800	215.698,687	60,862,003	30,997	50,792,342	151.297	266,491,029	66,622,757	598,621	284,484,640
1909.....	141,920	252,992,500	70,093.139	39,326	66,751.717	181,246	319,744,217	79,936,054	636,329	252,460,745
1910.....	136,972	250,489,940	68,312,314	45,333	75,673,845	182,305	326,163.785	81,540,946	565,999	228,758,970
1911.....	122,601	224,438,698	63,524.949	54,000	89,411,376	176,601	313,850,074	78,462,518	403,214	158 582,640
1912.....	126,681	231,976,527	66,009,051	64,169	107,289,928	190,850	339,266,455	84,816,614	579,281	228,759,617
1913.....	97,005	177.239,670	50,527,978	55,071	92.467,657	152,076	269,707,227	67,426,527	518.280	205,207.962
1914.....	91,537	169.515.937	49,361,518	42,084	72,602,270	133,921	242,118,207	60.529,552	437.159	173,172.953
1915.....	108,956	199,968,079	58,350,926	61,045	103,038,333	170.001	303,006,412	75,751.603	471 395	186 585,698
1916.....	175.923	248,326.445	70,956,464	82,818	139.616,532	258,741	387.942,977	96,985.744	410,972	162,627,300
1917.....	111,845	176,934,869	46.119.953	86,909	148,290,803	198,754	325,225,672	81,306,418	873.187	147,167,260
1918.....	94,071	153,463,774	40.025,958	71.424	126,063,308	165,495	279,527,082	69,881,770	193,275	75,599,059
1919.....	132.112	219,343,388	56,536,165	116,318	202,286,577	248,425	421,629,965	105,407,491	372.212	146,832,081
1920.....	149,552	241,230,910	61,482.863	157,042	120,332,112	306.594	861,563,022	90,890,755	288,778	113,351,962
1921.....	120,739	212,563.435	53.577.720	99,518	159,572,347	220.257	372,135,782	93,033.945	314,330	124,310.163
1922.....	138,769	254,292,354	65,928,239	100.581	176,411.422	239,350	430,703,776	107,675,944	267,711	105.122.885
1923.....	173,381	304.497,408	69,452,982	110,243	180.990.710	283.624	485,488,118	121,372,029	215.036	83,657,151
1924.....	177,950	320,087,971	75,657,413	103.999	169.055,231	281.949	489,143,209	122,285,800	175,175	67,861.329
1925.....	133,458	233,217,232	55,688,235	96,447	158,069.128	229,905	391,286,360	97.821,590	176.210	67,892.155
1926.....	119,331	210,752,239	50.243,116	112,795	187,075,412	232,126	390,827.651	97,706,912	175,869	67,786,883
1927.....	130.963	223,773,883	55,215,566	118,474	196,438,974	249,437	426,212,857	106,553,214	156,999	60,555,498

*The weights have been arrived at by dividing the length in yards, by 4·00, the average weight of the Grey and Bleached Cloths.

Value of the Imports of Gold and Silver Coin and Bullion into British India during the year ending 31st December 1927.

Countries.	Gold.			Silver.		
	Private.	Government.	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	3,82,78,058	...	3,82,78,058	7,95,87,841	.....	7,95,87,841
Netherlands	1,08,000	.....	1,08,000	... ..	.. ...	.....
France	.....	.. ...	.....	93,50,582	.. ...	93,50,582
Italy	.....	.....	.....	21,56,430	.....	21,56,430
Austria	.....	.....	.....	9,79,151	.....	9,79,151
Aden and Dependencies...	35,77,210	.....	35,77,210	14,28,472	62,979	14,91,451
Mesopotamia	32,20,873	.....	32,20,873	9,20,000	.....	9,20,000
Arabia	30,23,987	.....	30,23,987	13,11,929	2,58,633	15,70,562

Bahrein Islands	20,26,919	.....	20,26,919	23,26,475	.....	23,26,475
Persia	.....	.....	.....	2,70,657	6,72,577	9,43,234
Ceylon	28,55,094	.....	28,55,094	4,362	.....	4,362
Straits Settlements including Labuan ...	10,42,036	.....	10,42,036	16,000	.....	16,000
Federated Malay States	149	.....	149	55	.....	55
Java	13	.....	13	.....	.....	.....
Siam	.....	.....	.....	31	.....	31
China	5,16,002	.....	5,16,002	31,65,313	.....	31,65,313
Egypt	2,04,48,392	.....	2,04,48,392	16,68,259	.....	16,68,259
Natal	8,19,05,361	.....	8,19,05,361	15,40,901	.....	15,40,901
Africa East	28,284	.....	28,284	40,867	.....	40,867
Mauritius and Dependencies including Seychelles	.....	.....	.....	26,62,000	.....	26,62,000
United States of America	14,57,775	.....	14,57,775	6,32,27,072	.....	6,32,27,072
Australia and New Zealand	61,79,009	.....	61,79,009	1,21,54,939	.....	1,21,54,939
Total ...	16,46,67,162	.....	16,46,67,162	18,28,11,336	9,94,189	18,38,05,525

Value of the Exports of Gold and Silver Coin and Bullion from British India during the year ending 31st December 1927.

Countries.	Gold.			Silver.		
	Private.	Government.	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	1,050	...	1,050	1,200	1,47,647	1,48,847
France	6,545	...	6,545	.....	.....	.....
Mesopotamia	.....	...	.....	60,835	.....	60,835
Aden and Dependencies	...	...	.....	.....	.....	.....
Arabia	.....	...	.....	18,62,322	.....	18,62,322
Bahrein Islands	.....	...	.....	73,80,368	.....	73,80,368
Persia	.....	...	.....	6,66,100	.....	6,66,100
Africa, East	1,149	...	1,149	45,438	.....	45,438
Mauritius and Dependencies including Seychelles	18,339	..	18,339	15,25,000	.....	15,25,000
Natal	217	...	217	.....	.....	.....
Ceylon	5,468	...	5,468	72,209	.....	72,209
Java	5,500	...	5,500	24,420	.....	24,420
Straits Settlements including Labuan	2,51,669	...	2,51,669	40,780	.....	40,780
Federated Malay States	.....	...	.....	95,000	.....	95,000
China	.....	...	.....	1,94,14,329	3,23,560	1,97,37,889
Indo China, etc.	.....	...	.....	.....	.....	.....
Egypt	.....	...	.....	11,550	.....	11,550
Total	2,89,937	...	2,89,937	3,11,99,551	4,71,207	3,16,70,758

Total Imports of Treasure on Private Account from Foreign Countries and Indian Ports into Bombay during the year 1927. (From 1st January to 31st December.)

From	Gold.			Silver.			
	Bullion.	Sovereigns and Half Sovereigns.	Other Coin.	Bullion.	Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	2,27,53,717	1,05,46,614	....	4,39,41,584	....	....	....
Continent of Europe ..	....	....	....	93,46,846	32,37,653	.....	....
United States of America ..	1,39,930	....	12,83,060	5,34,77,680	....	....	....
Egypt	1,96 60,244	5,346	3,365	16,80,792	....	.....	....
Australia	27,92,781	25,38,203	....	11,13,634	....	....	....
China	....	....	....	23,65,906	....	1,56,224	....
Japan	....	....	....	....	....	....	....
Straits Settlements	....	....	....	.....	....	.....	.....
Persia	....	....	.....	....	....	1,28,721	....
Mesopotamia	14,93,204	1,96,376	14,11,255	14,878	.....	9,20,000	.....
Aden	1,84,805	33,25,554	25,721	57	4,00,594	10,24,920	2,900
Arabia	1,570	35,32,742	13,81,550	38 955	15,923	28,57,361	54,907
Africa	5,02,63,011	2,82,89,523	.....	15,54,060	31,007	16,38,059	4,854
Gwadhur	....	.....	....	.....	.....	.....	.....
Ceylon (Colombo)	....	.....	....	.....	.....	....	....
Siam (Bangkok)	....	.....	....	.....	....	1,00,000	....
All Indian Ports	....	....	....	.....	1,317	1,58,068	.....
Total Imports from 1st January to 31st December 1927.	9,72 89,362	4,84,34,358	41,04,951	11,35,34,392	37,86,494	69,83,353	62,661

Total Exports of Treasure on Private Account to Foreign Countries and Indian Ports from Bombay during the year 1927. (*From* 1*st January to* 31*st December.*)

To	Gold.			Silver.			
	Bullion.	Sovereigns and Half Sovereigns.	Other Coin.	Bullion.	Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	...	...	...	...	...	...	...
Continent of Europe...	...	...	...	...	...	...	...
United States of America	...	...	...	...	...	...	...
Egypt	...	...	...	...	...	...	11,550
Australia	...	...	...	...	...	...	...
Japan	...	...	...	...	...	...	...
China	...	...	...	1,91,39,329	...	...	...
Straits Settlements	...	...	...	...	30,251	...	...
Persia...	...	...	...	...	...	2,000	...
Mesopotamia...	...	...	...	...	23,592	20,000	12,575
Aden	...	...	...	...	...	...	...
Arabia	...	...	...	...	20,80,086	53,43,060	10,79,985
Africa	...	3,352	...	1,837	48,908	25,000	...
Mauritius	1,148	9,608	...	...	...	15,00,000	...
Siam (Bangkok)	...	1,350	...	...	31,188	...	...
Ceylon (Colombo)	...	...	...	...	...	...	...
All Indian Ports	...	...	...	23,44,875	...	...	1,221
Total Exports from 1st January to 31st December 1927	1,148	14,310	...	2,14,86,041	22,14,025	68,90,060	11,05,431

Receipts at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted). [*Year ending 30th June.*

Year ending 30th June.	Receipts.	Exports to			Mill Consumption.	Total.	Year ending 30th June.	Receipts.	Exports to			Mill Consumption.	Total
		Europe.	Elsewhere.	Total.					Europe.	Elsewhere.	Total.		
1864 ...	...	867	3	870	American War. In '63 & '64 Bombay imported cotton from China.		1888 ...	1,472	893	58	951	500	1,451
1865 ...	...	1,065	1	1,066			1889 ...	1,851	1,286	46	1,332	565	1,897
							1890 ...	2,235	1,488	71	1,559	636	2,195
1866 ...	...	1,187	14	1,201	42	1,243	1891 ...	2,020	1,070	107	1,177	762	1,939
1867 ...	...	1,277	5	1,282	46	1,328	1892 ...	1,770	905	202	1,107	728	1,835
1868 ...	...	1,030	48	1,078	47	1,125	1893 ...	1,788	816	169	985	724	1,709
1869 ...	...	1,225	56	1,281	48	1,329	1894 ...	1,769	908	159	1,067	731	1,798
1870 ...	...	1,115	50	1,165	49	1,214	1895 ...	1,540	525	143	668	815	1,483
1871 ...	...	967	39	1,006	50	1,056	1896 ...	2,151	800	346	1,146	849	1,995
1872 ...	1,085	1,002	48	1,050	52	1,102	1897 ...	1,612	603	405	1,008	703	1,711
1873 ...	1,151	1,079	34	1,113	53	1,166	1898 ...	1,730	424	409	833	817	1,650
1874 ...	978	917	34	951	67	1,018	1899 ...	2,033	578	520	1,098	951	2,049
1875 ...	1,311	1,192	25	1,217	83	1,300	1900 ...	988	117	444	561	745	1,306
1876 ...	1,345	1,285	20	1,305	135	1,440	1901 ...	1,896	620	340	960	696	1,656
1877 ...	1,073	980	35	1,015	147	1,162	1902 ...	2,142	525	732	1,257	987	2,244
1878 ...	1,141	920	38	958	161	1,119	1903 ...	2,454	921	349	1,270	986	2,256
1879 ...	961	800	46	846	204	1,050	1904 ...	2,151	1,036	423	1,459	973	2,432
1880 ...	832	652	64	716	181	897	1905 ...	2,609	384	664	1,048	1,072	2,120
1881 ...	1,171	874	34	908	220	1,128	1906 ...	2,663	1,017	477	1,494	1,141	2,635
1882 ...	1,832	1,521	87	1,608	277	1,885	1907 ...	2,949	1,169	747	1,916	1,115	3,031
1883 ...	1,770	1,335	95	1,430	313	1,743	1908 ...	2,123	731	454	1,185	1,079	2,264
1884 ...	1,759	1,295	100	1,395	348	1,743	1909 ...	2,166	643	723	1,366	1,099	2,465
1885 ...	1,139	791	70	861	392	1,253	1910 ...	3,152	1,054	968	2,022	984	3,006
1886 ...	1,480	1,009	61	1,070	391	1,461	1911 ...	2,467	1,014	668	1,682	953	2,635
1887 ...	1,703	1,147	40	1,187	454	1,641	1912 ...	2,540	383	923	1,306	1,078	2,384

COTTON.

Receipts at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted). [*Year ending 31st August.*

Year ending 31st August.	Receipts.		Total Receipts.	Exports.			Total Exports.	Mill Consumption.	Total.
	India.	Foreign Countries.		Europe.	China and Japan.	Elsewhere.			
1913	2,733	46	2,779	534	1,023	30	1,587	*1,072	2,659
1914	3,733	6	3,739	1,301	1,245	24	2,570	1,078	3,648
1915	2,683	5	2,688	405	1,441	15	1,861	1,026	2,887
1916	3,133	6	3,139	294	1,691	8	1,993	1,096	3,089
1917	3,103	17	3,120	302	1,321	7	1,630	1,135	2,765
1918	2,279	27	2,306	293	1,213	7	1,513	1,068	2,581
1919	2,525	18	2,543	195	885	11	1,091	1,000	2,091
1920	3,405	22	3,427	629	1,579	24	2,232	957	3,189
1921	2,786	116	2,902	494	1,381	26	1,901	1,061	2,962
1922	3,383	109	3,492	645	1,896	52	2,593	1,074	3,667
1923	3,611	61	3,672	851	2,086	53	2,990	1,060	4,050
1924	3,227	93	3,320	1,104	1,558	53	2,715	821	3,536
1925	3,573	95	3,668	713	2,021	33	2,767	995	3,762
1926	3,208	127	3,335	552	1,874	26	2,452	778	3,230
1927	2,691	475	3,166	419	1,539	27	1,985	995	2,980

N.B.—As noted in the Chamber's Report for 1913, the figures shown above represent the volume of trade in cotton from 1st September to 31st August, instead of for the year ending 30th June as was previously the case.

*Year ending 30th June.

FOREIGN TRADE OF BRITISH INDIA
(IMPORTS).

FOREIGN TRADE OF BRITISH INDIA—IMPORTS.

Quantities and Value of the principal articles imported in the years ending 31st March 1925, 1926 and 1927.

ARTICLES.	Quantities.			Value.		
	1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
				Rs.	Rs.	Rs.
Animals—Living ... ... No.	5,259	5,516	10,264	30,34,578	34,56,406	41,84,905
Apparel—(excluding Hosiery, Boots and Shoes)						
Apparel including Drapery, Uniforms and Accoutrements ... ... value.	.....	.....	.....	68,08,752	79,18,652	82,42,113
Gold and Silver Thread ... ... „	.....	.....	.....	26,23,272	24,63,256	28,77,711
Hats, Caps, Bonnets and Hatters' ware „	.....	.....	.....	30,02,996	30,19,094	32,72,181
Lamettas ... ... lbs.	283,233	240,203	352,566	7,36,229	4,93,257	6,43,156
Second-hand Clothing ... ...value.	.....	.....	.....	20,39,294	23,95,066	24,93,467
Water-proofed Clothing ... ... „	.....	.....	.....	2,28,643	2,72,156	2,58,174
Arms, Ammunition and Military Stores :—						
Cartridge Cases—						
Filled ... ... No.	20,568,789	36,844,425	21,057,804	20,04,360	51,33,516	15,05,494
Empty ... ... „	15,133,915	1,678,238	2,016,554	4,07,616	59,665	68,895
Explosives—						
Blasting fuse ... No. of coils	1,535,710	1,203,065	1,757,522	4,98,459	3,85,232	5,19,799
or lbs.	513,212	454,339	631,525			
Blasting Gelatine ... ... lbs.	517,750	437,295	288,000	4,43,687	3,75,524	2,50,029
Dynamite ... ... „	425,872	445,700	367,200	3,51,743	3,50,424	3,60,302
Gelatine dynamite ... ... „	813,925	788,000	920,751	7,30,990	7,21,779	8,33,006
Other Nitro compound explosives „	35,000	70,350	90,000	21,514	40,705	52,600
Detonators ... ... No	6,965,511	5,756,072	7,450,908	1,87,895	1,48,732	1,76,886
Other sorts ... ... lbs.	439,047	195,161	198,612	2,69,917	1,02,972	1,07,582
Fire Arms and Parts thereof ... value.	.....	.....	.....	30,19,761	28,99,657	24,07,607
Gunpowder ... ... lbs.	133,160	352,193	157,720	1,69,109	2,11,193	1,38,433
Other sorts ... ... value.	.....	.....	.....	10,75,856	5,40,876	5,27,390

Art, works of (other than pictures) ...	value.	.....	.....	.....	3,13,999	3,60,516	3,04,760
Asbestos—Raw	cwts.	5	98	2	550	1,070	95
„ Packing	value,	.....	.....	.....	4,68,151	4,21,058	4,56,484
„ Manufactures except for Packing	„	.....	.....	.....	11,51,481	14,49,872	22,27,625
Baskets and Basketware	„	.....	...	.....	45,544	20,556	48,033
Belting for Machinery:—							
Of Cotton	„	.....	.....	.....	16,73,659	15,78,635	14,55,834
„ Leather	„	.....	.....	.....	41,66,417	34,02,106	32,58,376
„ Other materials including coir ...	„	.....	.....	.....	35,95,289	32,40,903	34,14,852
Bobbins	„	.....	.....	.....	42,94,193	38,50,526	34,75,571
Books and Printed Matters	cwts.	25,190	31,101	31,490	64,46,661	56,87,578	56,60,183
Boots and Shoes:—							
Of Leather	pairs	256,218	367 859	461,013	17,29,610	22,84,068	27,69,671
„ Other materials	„	661,933	989,409	1,454,170	11,96,985	17,55,956	29,43,493
Bristle & Fibre for Brushes & Brooms ...	cwts.	372	1,219	205	17,765	40,735	11,566
Brushes and Brooms	doz.	359,060	543,183	480,670	10,83,870	12,27,554	12,82,978
Building and Engineering Materials:—							
Asphalt	tons.	9,373	12,442	23,196	11,49,267	13,36,409	24,12,440
Bricks	No.	130,138	18,812	85,647	46,943	5,526	60,363
Fire Bricks	„	1,529,443	1,672,130	1,530,224	3,33,227	3,25,912	3,43,870
Cement	tons	114,342	110,378	101,036	68,61,845	64,83,305	58,25,998
Tiles	No.	16,177,703	15,220,031	18,167,080	20,80,337	24,11,411	24,73,913
Other kinds	cwts.	165,692	198,257	219,438	12,66,327	13,45,637	12,74,041
Buttons of all sorts—							
Metal	value.	.....	.....	.....	5,49,737	6,28,002	8,11,813
Other Sorts	„	.....	.....	.....	21,52,051	21,55,046	28,94,447
Candles of all kinds	lbs.	565,702	483,333	475,209	2,60,005	2,35,591	2,26,906
Canes and Rattans	cwts.	40,779	33,072	40,940	6,06,384	5,07,753	5,85,841
Chalk, French	„	2,114	3,122	2,047	19,861	23,230	13,846
Chemicals:—							
Acids—							
Acetic (Pyroligneous)	„	3,331	2,918	3,786	1,26,872	1,22,960	1,41,370
Carbolic	„	826	978	924	48,188	40,608	38,695
Citric	„	363	495	826	45,016	41,615	50,255
Nitric	„	237	394	227	18,535	28,774	14,268
Oxalic	„	1,475	850	2,083	37,432	17,681	43,490

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
					Rs.	Rs.	Rs.
Chemicals—*contd.*							
Sulphuric	cwts.	542	484	519	27,897	19,069	22,281
Tartaric	,,	1,880	2,375	2,124	1,49 964	1,69,714	1,52,345
Other sorts	,,	1,589	2,130	3,844	85,263	1,26,397	1,69,691
Alum	,,	61,656	47,581	60,564	4,96,559	3,36,872	3,96,625
Aluminous Sulphates	,,	56,634	52,561	69,712	2,81 783	1,98,959	2,80,682
Ammonia and Salts thereof:—							
Anhydrous	,,	1,678	1,557	2,019	2,42,451	1,95,519	1,78,945
Other sorts	,,	21,615	22,780	29,383	6,89,506	6,29,231	6,44,694
Arsenic and its oxides	,,	1,813	2,135	2,758	1,31,879	1,17,990	1,65,031
Bleaching Materials:—							
Bleaching Powder	,,	58,388	65,995	81,163	5,96,777	6,27,617	7,68,478
Other sorts	,,	371	729	2,964	5,461	6,993	16,738
Carbide of Calcium	,,	33,514	39,033	37,773	5,61,296	5,48,123	5,98,320
Copperas (Ferrous Sulphate)	,,	9,127	6,460	3,251	39,662	31,712	14,737
Copper Sulphate	,,	9,040	14,196	16 852	1,64,196	2,48,110	3,09,515
Disinfectants—Naphthalene	,,	12,325	3,435	6,008	1,70,143	43,086	80,673
,, Other sorts	,,	21,781	22,440	20,317	7,27,095	6,45,119	6,04,659
Glycerine	,,	4,529	4,908	5,076	2,84,451	2,91,487	3,66,236
Lead Compounds:—							
Acetate	,,	4,621	4,640	7,719	1,45,877	1,33,837	2,30,066
Litharge	,,	1,664	2,946	1,102	47,432	78,438	31,136
Other sorts	,,	1,122	466	363	33,779	16,870	10,917

Magnesium Compounds:—						
Chloride ... ...cwts.	82,623	55,534	56,031	3,24,477	2,09,546	2,22,579
Sulphate ... ... ,,	31,065	37,444	41,916	2,41,094	1,51,264	1,47,243
Other sorts ... ... ,,	3,302	2,136	1,225	38,189	47,806	36,227
Potassium Compounds—Bichromate ,,	5,142	5,486	6,392	1,71,370	1,57,121	1,75,534
,, ,, Chlorate ... ,,	13,800	26,123	30,041	2,67,409	5,86,288	6,53,303
,, ,, Cyanide of Potassium ,,	232	46	39	12,904	6,836	7,875
,, ,, other sorts ... ,,	3,544	5,155	5,266	1.95,418	2.83,699	2,45,506
Soda Compounds—Soda Bicarbonate ... ,,	111,686	101,207	114,982	10.21,664	8,38,147	9,11,135
,, ,, ,, Bichromate ,,	15,240	14,733	9,087	3,68,861	2,92,208	1 91,686
,, ,, ,, Caustic ,,	108,559	138,718	160,834	14,91,206	15,68,133	18,06,452
,, ,, Sulphide ,,	33,072	23,925	47,542	3,35,014	2,11,520	3,48 345
,, ,, Sodium Carbonate ,,	857,090	811,358	990,178	56,30,638	47,07,798	58 34,215
,, ,, ,, Cyanide ... ,,	6,623	7,857	10,819	3,72,898	4,50,018	5,85,647
,, ,, ,, Silicate ,,	28,257	24,324	32,182	2,83,187	2,10,000	2,58,799
,, ,, Borax ... ... ,,	9,564	10,535	11,307	2,18,209	2,14,572	1,99,416
,, ,, Other sorts ... ,,	11,883	13,918	22,335	2,85,464	3.46,679	4,39,497
Sulphur (brimstone) ... ... ,,	256,086	304,775	302,573	11,67,729	13,72,334	1599,109
Zinc—Chloride ... ... ,,	21,206	26,408	29,722	3,91,418	4,36,704	4,46,271
,, Other kinds ... ... ,,	225	216	772	5,905	6,334	20,380
Other sorts of Chemicals ... ... value.	.....	.....	.....	29,02,022	34,50,042	49,74,980
China Clay ... ... cwts.	449,436	441,635	594,666	18,93,722	16,40,171	20,01,643
Chinese and Japaneseware ... ... value	.....	.....	.....	51,320	63,781	49,997
Clocks and Watches and parts thereof—						
Clocks and Timepieces ... ... Nos.	290,512	328,699	405,184	13,95,213	15,61,913	15,27,989
Watches ... ... ,,	157,062	197,115	283,388	6,12,275	8,81,565	9,60,185
Parts of Clocks and Watches ...value	.....	.....	.....	88,791	71,434	77,506
Coal and Coke :—						
Coal ... ... tons.	448,032	372,304	141,733	1,19,73,515	88,16,648	31,39,336
Coke ... ... ,,	34,632	29,843	12,798	12,70,922	9,48,441	4,29,375
Coffee ... ... cwts.	26,854	25,616	41,104	11,69,394	12,43,272	20,68,114

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

Articles.		Quantities.			Value.		
		1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
					Rs.	Rs.	Rs.
Coir, unmanufactured	tons.	411	753	967	78,966	1,02,579	90,582
„ manufactured	„	119	183	92	26,236	50,234	23,392
Corals	lbs	19,336	24,890	22,990	12,801	32,131	15,266
Cordage and Rope of Vegetable Fibre	cwts	11,987	13,372	19,139	8,29,457	8,88,771	12,79,658
Cork manufactures	„	3,791	3,823	4,441	3,44,213	3,43,606	3,52,696
Cutlery	value..	.....	.....	.....	40,02,117	38,08,413	41,37,541
Drugs and Medicines—							
Aloes	cwts.	1,961	547	2,375	37,218	12,394	67,792
Assafœtida	„	6,335	2,719	3,947	3,77,005	1,86,642	1,57,412
Camphor	lbs	907,150	993,007	1,401,695	23,02,563	21,47,341	27,96,858
Cassia Lignia	cwts.	55,613	50,642	79,300	11,72,507	10,44,164	16,86,928
Cinchona Bark	lbs.	.....	.....	.....	.....	.....	.....
Cocaine	ozs.	747	1,334	551	11,082	20,737	11,636
Cod Liver Oil	lbs	.....	¶ 84,827	66,857	.....	¶ 1,50,097	1,22,733
Morphia and preparation of Morphia and opium	value.	.....	.....	.....	47,447	64,312	1,05,262
Proprietary and Patent Medicines	„	.....	.....	.....	25,06,303	24,15,232	27,29,328
Quinine Salts—							
Quinine Sulphate or Bisulphate	lbs.	79,907	93,713	88,151	21,00,697	22,38,890	19,17,930
Quinine Hydrochloride or dihydrochloride	„	10,365	16,003	12,889	3,97,062	5,30,820	4,02,830
Other sorts	„	17,251	20,743	18,527	3,10,975	3,36,450	3,04,479

Sarsaparilla and preparations thereof	value	.....	.....	.....	40,650	43,185	24,321
Storax	lbs.	111,762	130,753	94,455	31,556	34,297	28,974
Other sorts	value.	.....	.....	.....	87,88,830	91,30,150	1,03,03,590
Dyeing and Tanning Materials :—							
Barks for tanning	cwts.	22,287	97,288	119,506	1,58,023	7,29,105	8,50 452
Cochineal	,,	6,054	2,477	2,551	3,50,705	3,75,642	3,34,056
Cutch and Gambier	,,	38,579	39,419	36,334	10,58,944	11,10,389	11,14,968
Dyes obtained from Coal Tar—							
Alizarine	lbs.	7,851,626	1,854,498	5,044,663	53,91,262	13,76,391	32,21,031
Aniline	,,	10,858,671	8,455,181	9,956,818	2,02,32,951	1,39,39,347	1,38,02,643
Other sorts	,,	1,390	2,935	5,707	1,766	7,437	6,448
Indigo, synthetic	cwts.	589	33	56	2,05,786	4,688	9,784
Myrabolam Extracts	,,	532	463	267	21,621	10,878	3,653
Saffron...	lbs.	43,097	28,420	52,816	11,63,171	13,55,788	14,02,423
Other sorts including lac dye ...	cwts.	19,321	25,230	8,562	4,85,396	3,07,322	5,77,314
Earthernware & Porcelain—							
Earthenware :—							
Pipes of Earthenware ...	cwts.	38,364	45,860	15,229	2,58,723	2,93,411	1,03,358
Sanitaryware	value.	.....	... ..	.....	4,64,357	4,83,718	7,06,378
Other kinds	,,	.....	... ..	.....	44,59,459	42,01,643	45,84,510
Porcelain :—							
Electrical	,,	.....	.....	.....	68,467	2,65,666	1,23,438
Other kinds	,,	.....	... ..	.....	22,36,213	24,00,237	27,61,427
Electrop'ated ware	,,	.. ...	.....	.....	4,86,995	5,34,982	6,65,327
Fireworks	lbs.	3,691,344	3,488,177	4,826,138	13,29,345	14,59,245	20,81,753
Fish (excluding Canned Fish)—							
Fish dry unsalted	cwts.	3,574	6,783	8,826	1,51,355	2,36,003	2,75,267
,, ,, salted	,,	88,474	103,389	105,519	25,10,852	29,79,466	30,66,709
Fishmaws and Sharkfins	,,	5,872	5,589	3,578	62,866	59,520	42,858
Fish wet salted	,,	24,867	34,226	30,977	3,22,588	4,44,314	4,00,795
Other sorts	,,	1,198	815	1,194	79,238	52,880	80,502
Fodder, Bran and Pollards	,,	7,889	36,904	39,072	36,064	1,25,199	1,56,408
Fruits and Vegetables—							
Fresh Fruits, Cocoanuts	No.	7,754,548	11,858,244	9,868,994	7,03,890	9,82,955	8,18,852
,, ,, other sorts	value.	.....	.....	... ..	2,67,434	3,91,037	4,29,816
,, Vegetable all kinds ...	,,	.....	.....	.....	2,29,805	3,70,057	16,73,984

¶ Separately classified from 1st April 1925.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
				Rs.	Rs.	Rs.
Dry Fruits and Vegetables:—						
Almonds ... ... tons.	4,753	3,335	5,186	35,26,788	29,24,303	42,59,317
Currants and Raisins ... ... „	721	732	1,174	3,14,220	2,74,639	4,48,452
Dates ... ... „	55,453	57,738	38,946	96,70,374	97,00,154	73,12,213
Other sorts ... ... „	2,691	3,184	4,557	12,38,810	10,57,465	12,38,862
Furniture and Cabinetware:—						
Bedsteads ... ... value.	.....	.....	.....	3,17,326	4,19,618	5,25,369
Furniture of Wood (other than Bedsteads) ... ... „	.....	.....	.....	3,35,261	4,06,827	6,69,760
Furniture of Other Materials (other than Bedsteads) ... ... „	.....	...	... ..	5,16,025	7,19,801	9 90,496
Mouldings ... ... „	.....	.. ...	.....	3,77,175	6,54,151	7,82,650
Gelatine ... ... cwts.	344	633	748	49,269	67,162	79,150
Glue ... ... „	9,600	15,202	12,121	3,11,136	4,06,574	4,01,853
Glass and Glassware :—						
Bangles ... ... value.	.....	.....	.....	1,00,22,036	1,01,04,026	84,85,810
Beads and false pearls ... ... cwts.	30,705	35,049	34,520	37,75,741	36,48,992	30,94,972
Bottles and phials ... ... gross	492,156	537,167	579,212	34,59,596	37,69,132	39,04,139
Funnels, Globes and Glass parts of lamps ... ... value	.....	.....	.....	16,59,281	15,35,198	19,37,139
Scientific Glassware ... ... „	.....	.....	.....	2,17,707	2,68,917	2,32,147
Sheets and Plate ... ... sq ft.	24,043,014	22,292,886	25,301,485	33,85,379	28,17,623	31,65,539
Tableware including Decanters, Tumblers, etc. ... ... value.	.....	.....	.....	8,98,866	9,58,458	9,14,744
Other sorts ... ... „	.....	.....	.....	25,82,732	28,43,298	35,53,749

Grain, Pulse and Flour :—						
Beans, dry ... ... tons.	457	455	366	89,512	1,14,834	76,889
Joowar and Bajree..... ... ... ,,	177	17	639	27,046	1,903	1,05,861
Pulse ... ... ,,	908	362	7,041	1,49,473	81,933	15,21,990
Rice not in the husk ... ... ,,	384	649	289	79,666	1,27,841	66,313
Wheat ... ... ,,	4,198	35,420	40,476	5,79,578	61,29,726	66,90,647
Wheat Flour ... ... ,,	134	147	53	31,353	40,688	13,690
Other sorts ... ... ,,	799	636	5,090	84,619	80,545	6,93,978
Graphite crucibles... ... ... cwts.	4,895	5,133	3,538	2,75,615	2,42,483	1,79,788
Gums and Resins :—						
Arabic ... ... ,,	2,700	2,912	6,090	78,342	84,274	1,47,432
Benjamin ... ... ,,	20,002	17,685	18,374	8,25,178	6,85,143	7,77,177
Dammer (resins) ... ... ,,	58,560	57,350	54,320	4,48,559	4,23,459	4,26,558
Olibanum ... ... ,,	19,931	31,889	24,347	3,16,167	4,18,487	2,91,015
Rosin ... ... ,,	23,322	18,905	25,179	2,58,204	2,28,189	3,54,211
Other sorts ... ... ,,	37,565	34,191	39,188	7,16,726	7,14,409	10,56,433
Hair and Manufactures of Hair :—						
Hair of all kinds ... ... ,,	892	1,202	1,410	30,768	44,682	50,786
Manufactures of Hair other than toilet requisites ... ... value	.....	... ...	.....	19,925	19,794	12,023
Hardware excldg. Cutlery, Electroplated-ware :—						
Agricultural Implements ... ... value.	.....	.....	.....	18,94,700	15,82,119	16,79,616
Buckets, Tinned or Galvd. Iron ... ,,	.....	.....	.....	1,42,352	1,74,614	1,47,618
Builders' Hardware... ... ... ,,	.....	.....	.....	30,92,469	31,07,224	33,93,865
Domestic Hardware ... ... ,,	.....	.....	.....	9,61,863	10,38,693	10,38,810
Enamelled Ironware... ... ... ,,	.....	.....	.....	30,37,689	41,19,933	39,69,367
Gas Mantles ... ... ,,	.....	.....	.....	6,17,099	7,09,134	5,56,047
Implements and Tools other than Agricultural Implements and Machine Tools ... ... ,,	.....	.....	.....	64,56,960	70,69,388	78,73,399
Lamps, Metal ... ... No.	5,601,406	6,634,493	6,845,992	84,46,769	90,63,242	84,06,126
,, Glass ... ... ,,	69,047	56,419	45,997	51,112	61,559	79,320
,, Parts of, other than g'ass ... value	.....	.....	.....	8,34,159	6,50,481	7,24,688
Safes and strong boxes of metal ... No.	5,770	3,238	4,006	3,64,344	3,50,193	3,21,664

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
				Rs.	Rs.	Rs.
Hardware—*contd.*						
Stoves ... ... Nos.	191,650	251,686	202,139	9,45,043	10,71,215	9,16,510
Other sorts ... ... value	.....	.....	...	2,30,24,077	2,29,64,111	2,15,55,355
Hides and Skins :—						
Hides Raw ... ... tons.	445	253	373	4,27,140	2,11,605	3,28,787
Skins do. ... ... ,,	860	1,078	1,381	10,46,920	15,21,614	18,67,577
Hides, Tanned or Dressed ... ... ,,	89	107	*93	2,39,894	2,53,053	2,73,362
Skins do. do. ... ... ,,	49	64	*33	4,40,466	5,14,078	3,38,179
Hops ... ... cwts.	1,572	1,577	1,778	2,08,127	1,95,005	2,30,583
Horns, Tips and Hornmeal ... ... ,,	329	145	220	38,437	27,104	3,075
Instruments, Apparatus and Appliances and parts thereof :—						
Electric Fans and parts ... ... value.	.....	.....	.....	25,52,812	28,25,480	31,86,818
Electric Wire and Cables :—						
Rubber Insulated ... ... ,,	.....	.....	.....	29,02,136	37,14,825	30,35,069
Insulations other than Rubber... ,,	.....	.....	.....	19,66,481	22,85,615	29,36,307
Telegraph and Telephone Wires and Cables ... ... ,,	.....	.....	.....	2,11,592	1,62,726	96,633
Bare Copper Wire other than Telegraph and Telephone wire. ,,	.....	.....	.....	15,84,165	15,38,009	20,87,340
Telegraph and Telephone Instruments and Apparatus ... ,,	.....	.....	.....	8,64,773	7,69,603	4,76,832
Electric Lamps and parts thereof :—						
Electric Glow Lamps ... ... No.	2,629,105	3,956,580	3,463,289	13,32,068	20,00,852	20,64,581
,, Lamps, other sorts... ,,	252,550	681,196	446,458	2,74,935	4,73,545	10,99,197

Parts of and accessories of Electric lamps	value	.....	.....	.....	1,65,594	3,09,179	7,36,886
Batteries	,,	.....	.....	.....	7,29,458	8,89,412	10,17,207
Carbons, Electric	,,	.....	.....	.....	88,675	62,556	63,758
Accumulators and parts	,,	.....	.....	.....	12,06,159	12,16,225	16,70,460
Condensors, Electric	,,	...	.....	.....	29,423	26,477	1,82,064
Electric Bell Apparatus, not Telegraphic or Telephonic	,,	.....	.....	.....	13,429	17,923	7,541
,, Lighting Accessories and Fittings including switches	,,	.....	.....	.....	13,92,263	16,13,253	15,66,407
,, Meters	,,	.....	.....	.....	6,45,027	6,30,304	5,50,856
,, Instruments, etc., other sorts of	,,	.....	.....	.....	1,24,257	4,02,846	2,79,627
Electro medical apparatus including X-Ray Apparatus	,,	.....	.....	.....	1,06,171	2,84,350	1,76,172
Switch Boards other than telegraph and telephone	,,	.....	.....	.....	4,07,821	3,20,895	4,09,286
Other sorts	,,	.....	.....	.....	32,19,060	29,66,271	36,25,238
Musical	,,	.....	.....	.....	18,96,468	22,59,150	26,63,083
Optical	,,	.....	.....	.....	7,18,923	7,82,850	8,05,515
Photographic—							
Cinematograph Films ...	length in ft.	9,444,760	13,917,199	17,482,664	15,02,823	21,05,533	23,21,508
Photographic other than Cinema Films	value.	.....	.....	.....	18,16,184	17,13,684	22,74,175
Scientific and Philosophical	,,	.....	.....	.....	23,69,488	23,43,906	22,19,490
Wireless Apparatus	,,	.....	.....	.....	.....	* 6,10,309	4,98,819
Surgical	,,	.....	.....	.....	16,02,065	16,93,545	20,99,112
Other kinds	,,	.....	.....	.....	5,93,931	13,64,041	20,38,559
Ivory—							
Unmanufactured	lbs.	325,451	244,804	227,512	29,86,606	22,07,473	18,41,846
Manufactured	value.	.....	.....	.....	31,996	20,317	23,683
Jewellery	,,	.....	.....	.....	7,71,951	13,29,131	31,25,972
Plate of Gold and Silver	,,	.....	.....	.....	3,61,177	6,51,497	7,25,819
Lac—Stick and Seed	cwts.	8,238	1,234	11,445	6,84,293	99,763	8,14,527
Other sorts	,,	829	186	18	1,39,734	20,052	2,388

* Separately recorded from 1st April 1925.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
				Rs.	Rs.	Rs.
Leather—						
Unwrought ... ... cwts	1,473	5,142	6,114	5,18,540	6,39,668	9,78,710
Leather Cloth (including artificial leather) „	1,692	238,598	246,609	3,10,490	3,55,601	4,19,050
Manufactures—						
Bags and Trunks ... ... „	247	388	516	76,552	1,10,208	1,29,093
Pickers ... ... „	4,554	4,918	3,483	8,23,604	8,55,951	8,95,040
Picking Bands and Straps ... „	4,583	2,904	3,332	9,46,251	6,83,013	8,99,230
Roller Skins ... ... „	849	732	790	10,42,126	9,12,039	8,21,873
Saddlery and Harness ... ... „	418	597	635	1,40,360	1,60,928	1,53,157
Other sorts ... ... „	4,906	5,544	10,157	9,38,216	8,84,555	10,74,635
Liquors—						
Ale and Beer ... ... gallons.	3,173,196	33,19,943	3,617,636	77,21,543	77,58,286	83,93,989
Stout and Porter ... ... „	165,098	178,402	202,412	6,64,602	7,31,682	8,15 425
Cider & other fermented Liquors „	13,490	12,424	9,982	76,721	72,700	58,337
Spirits—						
Brandy ... ... „	394,110	418,572	469,224	46,33,138	44,79,205	51,09,181
Gin ... ... „	90,971	94,860	108,103	9,48,075	8,73,008	9,91,098
Rum ... ... „	124,737	111,263	115,444	2,94,180	2,29,173	2,40,773
Whisky ... ... „	538,101	567,826	542,826	93,00,212	95,79,785	90,21,257
Spirit Present in drugs, etc. „	99,949	125,994	131,784	29,32,043	33,36,896	36,71,272
„ Perfumed ... ... „	15,994	19,882	17,348	11,51,268	13,62,100	13,47,591
„ Denatured ... ... „	330,381	482,901	661,737	4,65,284	7,06,516	9,67,165
Other sorts ... ... „	61.585	70,921	70,501	10,16,820	10,41,918	12,62 274
Liqueurs ... ... „	18,291	17,683	18,524	2,77,873	3,20,555	3,16,979
Wines ... ... „	309,736	274,455	295,720	34,00,748	28,88,476	30,99,497
Matches ... ... gross.	7,264 785	7,937,522	6,097,465	88,88,611	93,45,036	75,03,542

Match Making Materials:—							
Undipped Splints ... ... lbs.	967,305	25,521	.....	1,95,413	4,809	... ..	
Veneers for Match Boxes and Empty Boxes ... ... ,,	2,780,063	1,128,751	158,389	10,08,935	3,86,910	73,651	
Mats and Matting except coir and rubber sq. yds.	709,578	851,347	1,102,222	3,54,834	3,92,630	4,97,579	
Machinery and Mill Work:—							
Prime movers other than Electrical:—							
Locomotives—							
Oil Engines .. .. No.	37	109	67	1,42,867	3,42,591	1,96,122	
,, ,, parts of ... ... value.	.. ...	.....	.....	29,003	39,260	54,522	
Steam Engines ... ... No.	106	219	297	10,77,789	22,87,161	27,87,974	
,, ,, parts of ... value.	.....	.....	.....	5,80,797	6,47,095	7,23,278	
Others ... ... ,,	.....	... ..	.....	93,330	4,48,773	1,27,273	
Other than Locomotives—							
Gas Engines ... ... No.	96	192	89	4,28,087	5 26,972	2,09,550	
,, ,, parts of... ... value.	.. ...	.....	.....	1,12,021	98,961	1,01,309	
Oil Engines ... ... No.	3,679	4,149	4,068	93,41,236	95,63,809	96,29 418	
,, ,, parts of ... ... value.	.....	.....	...	14,76,153	15,07,941	15,78,801	
Steam Engines ... ... No.	436	550	360	36,47,857	41,42,368	25,71,017	
,, ,, parts of ... value.	.....	.....	.....	14,87,960	13,35,522	15,60,929	
Others ... ... ,,	.....	.....	.. ..	2,30,060	2,91,491	1,04,822	
Electrical Machinery—							
Control and Switchgear ... ... ,,	.....	.....	.....	36,47,068	36,39,650	32,38,445	
Generators, Alternators and Dynamos ... ... ,,	.....	.....	.....	31,85,190	41,93,151	49,41,570	
Motors ... ... ,,	.....	.....	.....	39,72,016	34,59,196	29,34,835	
Transformers ... ... ,,	.....	.....	.....	13,22,291	18,48,997	23,03,901	
Turbo Generating sets ... ... ,,	.....	.....	.....	4,07,065	27,59,716	7,70,704	
Other sorts ... ... ,,	.....	.. ...	.....	76,92,614	63,33,066	87,44,360	
Aerated Water Making Machinery... ,,	.....	.....	.....	2,44,891	1,77,574	4,73,546	
Agricultural Machinery—							
Agricultural tractors and parts ... ,,	.....	.....	.....	3,96,305	4,26,675	3,35,604	
Ploughs and parts ... ... ,,	.....	.....	.....	83,521	1,72,015	3,50,297	
Other sorts ... ... ,,	.....	.....	.....	3,49,906	5,92,527	4,88,599	
Boilers ... ... ,,	.....	.....	.....	72,18,729	97,97,752	62,75,866	

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
Machinery and Mill Work—*contd.*					Rs.	Rs.	Rs
Boot and Shoe Manufacturing Machinery...	value	.....	.....	...	34,708	73,217	43,429
Leather Tanning and Curing Machinery	,,	.....	.....	.....	86,349	35,044	1,37,019
Metal Working Machinery including Machine Tools	,,	.....	.....	.....	36,76,134	44,00,358	37,48,096
Mining Machinery	,,	.....	.....	.....	1,25,84,893	1,24,77,222	97,97,055
Oil Crushing and Refining Machinery	,,	.....	.....	.....	30,65,315	21,25,584	32,86,109
Paper Mill Machinery	,,	.....	.....	.....	7,21,170	3,36,029	6,69,485
Refrigerating Machinery	,,	.....	.....	.....	7,19,864	8,31,507	11,70,738
Rice and Flour Mill Machinery ...	,,	.....	.....	.....	27,95,445	24,32,279	27,69,607
Saw Mill & Wood Working Machinery	,,	.....	.....	.....	13,87,277	8,34,894	8,56,290
Sewing and Knitting Machines and parts thereof	,,	.....	.....	.....	68,68,987	79,92,019	87,65,144
Sugar Machinery	,,	.....	.....	.....	16,61,811	15,97,117	6,20,837
Tea Machinery	,,	.....	.....	.....	46,45,959	38,58,503	26,28,099
Textile Machinery—							
Cotton—Spinning Machinery ...	,,	.....	.....	.....	1,51,46,297	1,21,49,109	79,60,196
,, —Weaving ,, ...	,,	.....	.....	.....	68,96,198	63,70,614	60,06,386
,, —Bleaching and Dyeing ,, — Machinery	,,	.....	.....	.....	7,65,710	3,50,579	3,44,522
,, —Printing Machinery ...	,,	.....	.....	.....	23,724	9,033	40,945
,, —Other sorts of Cotton Textile Machinery ...	,,	.....	.....	.....	39,29,032	46,11,574	27,03,426

Jute Machinery ... ...value	.....	.....	.....	92,83,993	81,57,761	64,67,392
Shuttles excluding those for Sewing Machines... ... ... ,,	.....	.....	.....	8,93,755	7,65 923	7,90,611
Wool Machinery ... ... ,,	.....	.....	.....	5,78,735	2,08 205	4,15,042
Other sorts of Textile Machinery ... ,,	.....	...	.....	5,63,140	3,19,697	4,27,439
Typewriters ... ... No.	7,445	10,947	13,790	13,16,661	16,06,962	22,06,090
,, parts of and accessories ...value.	.....	.....	.....	1,38,393	1,52,721	1,92,260
Other sorts of Machinery ... ... ,,	.....	... ...	.....	2,24,56,306	2,25,40,599	2,36,35,366
Manures—						
Artificial and Mineral Manures—						
Muriate of Potash ... ... tons.	... ..	.....	(a)4,509	....	.....	(a)5,28,732
Nitrate of Soda ... ... tons.	3,977	3,963	6,070	7,66,324	7,13,645	10,11,030
Sulphate of Ammonia ... ... ,,	203	4,724	2,684	38,538	8,80,446	4,75,892
Others ... ... ,,	8,437	12,901	12,591	7,23,374	11,56 358	10,49,955
Fish-Manures ... ... ,,	2,648	3,956	3,181	3,10,739	4,23,179	3 2 ,940
Other kinds excldg. Oil Cake ... ,,	529	815	718	70,165	78,989	1,51,321
Mica in blocks ... ... cwts.	1,556	4,424	938	1,70,644	5,33,570	1,63,681
,, Splittings ... ... ,,	85	143	201	19,739	25,239	36,597
Metals and Ores—						
Aluminium—Unwrought (Ingots, Blocks and Bars) ... ... ,,	5,081	3,238	5,470	3,96,717	2,41,661	3,66,794
,, Wrought—Circles ... ,,	74,854	72,101	79,869	80,33,018	73,58,043	76,02,595
,, ,, Sheets ... ... ,,	2 890	3,901	4,634	3,05,401	3,98,501	4,31,002
,, ,, Other sorts .. ,,	7,744	7,836	7,249	10,2 ,937	12 83,221	11,09,326
Antifriction Metal ... ... ,,	4,949	3,523	3,545	3,81,336	2,75,183	3,74,446
Brass, Bronze and similar alloys—						
Unwrought ... ... ,,	40,596	26,216	18,483	13,78,431	8,88,089	6,20,135
Wrought—Mixed or Yellow Metal for Sheathings ... ... ,,	412,783	3,44,996	4,26,856	2,23,57,816	1,76,06,988	2,04,84,923
Rods .. .. ,,	4,697	6,263	8,035	2,28,968	3,06,585	3,69,237
Sheets ... ... ,,	19,031	12,129	8,812	10,75,016	6,36,381	4,61,957
Tubes ... ... ,,	1,963	1,702	1,576	1,53,631	1,35,523	1,20,129
Wires ... ... ,,	7,741	8,861	7,367	5,31,892	5,72,403	4,24,977
Other sorts ... ... ,,	114,668	1,23,624	58,259	59,41,278	61,48,613	31,64,970
Copper Ore ... ... tons.	2	996	4,058	212	61,181	2,15,341
,, Old for re-manufacture ... cwts.	3,158	2,164	3,362	1,14,663	77,480	1,20,657
,, Unwrought ... ... ,,	41,392	67,502	55,875	22,32,731	32,44,226	24,70,723

(a) Separately recorded from 1st April 1926.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
Metals and Ores—*contd.*				Rs.	Rs.	Rs.
Copper Wrought—						
Braziers ... ...cwts.	1,616	127	.....	1,08,460	8,112	.....
Sheets ... ... ,,	210,095	2,27,307	230,685	1,21,94,010	1,25,54,642	1,08,86,498
Rods ... ... ,,	2,893	13,334	7,330	1,84,670	6,89,136	4,10,973
Tubes ... ... ,,	3,570	4,211	5,844	2,53,118	3,10,697	4,05,100
,, Wire excldg. wire of Telegraph and Telephone ... ,,	3,653	6,118	7,121	2,45,158	3,79,986	4,24,029
,, Other sorts of ... ... ,,	6,519	13,755	6,746	6,90,845	10,46,058	5,84,753
German Silver including nickel silver ,,	12,185	21,331	15,312	14,47,920	21,71,744	14,35,895
Iron—Ore ... ... tons.	112	3	.....	7,139	532	32
,, Pig ... ... ,,	3,425	2,895	1,627	4,64,177	3,24,147	2,60,265
Iron Manufactures—						
Angle Tee Bolt or Rod ... ... ,,	740	229	06	1,36,543	87,748	96,008
Bars and Channels ... ... ,,	9,206	7,680	10,457	16,11,504	14,78,552	14,05,363
Rice Bowls ... ... ,,	572	709	750	2,65,931	2,83,614	2,83,649
Iron or Steel—						
Anchors and Cables ... ... ,,	556	944	1,381	3,06,277	5,19,519	8,99,863
Beams, Pillars, Girders and Bridge work ... ... ,,	80,879	98,080	71,652	1,23,53,075	1,22,20,998	99,39,975
Bolts and Nuts ... ... ,,	8,033	8,604	11,330	29,06,860	27,68,530	32,40,214
Fencing Wire and Material ... ... ,,	6,023	8,223	7,051	22,46,582	24,55,294	19,61,036
Hoops and Strips ... ... ,,	35,451	38,887	35,351	67,99,254	67,15,967	53,39,377

Nails, Rivets and Washers ...	tons	15,369	14,957	17,322	53,99,916	46,13,570	51,95,685
Old for re-manufacture	,,	1,920	2,038	5,954	88,836	91,578	2,51,351
Pipes and Fittings, Cast	,,	12,591	11,708	9,080	30,73,931	27,29,768	22,78,725
Rails, Chairs and Fish Plates excldg. those for Railways	,,	16,448	34,063	22,637	21,46,457	40,63,970	25,52,584
Screws	,,	1,997	2,007	2,129	15,59,638	14,04,830	15,75,184
Sheets and plates—							
Galvanized—							
Corrugated	,,	187,507	263,231	254,185	5,40,15,130	6,99,42,941	6,61,67,803
Plain	,,	21,641	19,825	20,634	63,14,345	53,67,882	55,33,639
Tinned—							
Tin Plates	,,	36,478	29,576	22,188	1,44,12,308	1,04,31,680	76,44,031
Other Sorts	,,	51	182	56	22,561	59,565	27,769
Not galvanized or tinned—							
Sheets up to ⅛"	,,	52,737	46,158	28,402	89,66,273	71,79,210	43,83,142
Plates over ⅛"	,,	54,824	40,275	31,208	82,86,851	55,33,090	37,23,826
Other Sorts	,,	10,507	5,234	2,357	17,99,469	8,10,478	3 44,460
Tubes, Pipes and Fittings wrought ...	,,	33,810	25,270	29,942	1,14,03,492	84,05,079	91,06,472
Wire Nails	,,	16,238	7,706	14,498	35,12,565	13,35,004	25,23,132
Wire Rope—							
Galvanized	,,	1,158	1,737	1,424	9,46,550	12,74,746	9,07,071
Black	,,	1,671	910	1,603	12,04 173	7,34,943	10,45,288
Wire other than fencing wire ...	,,	6,588	6,605	5,713	17,14,5 9	13,43,734	11,39,853
Other Sorts	,,	24,341	29,308	29,859	71,51,036	83,27,740	88,50,633
Steel :—							
Angle and Tee...	,,	37,477	42,402	46,637	48,51,917	45,52,849	46,76,993
Spring	,,	4,164	5,241	5,672	8,05,960	9,13,998	8,67,260
Bars	,,	183,467	125,764	151,096	2,32,18,321	1,33,78,313	1,48,53,644
Cast Steel:—							
Tool Steel	,,	1,373	1,798	2,025	8,57,925	10,01,208	12,80,446
Cast Steel Bars	,,	730	837	329	1,98,937	2,08,239	83,130
Other Cast Steel	,,	430	256	171	1,58,408	66,874	50,419
Ingots, Blooms, Billets and Slabs ...	,,	626	481	410	1,23,354	71,380	52,075

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
				Rs.	Rs.	Rs.
Metals and Ores—*contd.*						
Lead :—						
Unwrought Ore— ... ... tons.	105	240	247	59,889	1,45,563	1,34,635
„ Pig ... ... cwts	5,109	3,300	3,180	1,15,952	76,647	68,914
„ Other Sorts ... ... „	153	766	1,900	2,991	12,979	30,737
Wrought—Sheets ... ... „	7,789	11,869	12,595	2,95,874	3,26,788	3,31,642
„ Pipes and Tubes ... ... „	4,718	7,004	6,892	1,41,389	2,08,993	1,94,738
„ Sheets for Tea-chests ... „	24,211	21,616	14,742	8,66,725	7,47,256	4,94,993
„ Other Sorts ... ... „	6,284	6,118	7,567	1,96,675	1,89,148	2,53,552
Quicksilver ... ... lbs.	196,795	249,809	224,565	4,38,084	5,79,301	6,15,888
Solder ... ... cwts.	764	630	2,791	63,901	60,062	3,18,023
Tin—Unwrought (Blocks, Ingots, Bars and Channels) ... „	52,186	54,618	51,431	85,91,519	95,16,238	9,707,669
„ Wrought ... ... „	1,029	1,406	815	1,09,024	2,65,887	72,023
Zinc or Spelter—Unwrought ... ... „	39,108	52,813	36 934	8,90,186	8,03,762	8,52,178
„ „ Wrought or Manufactured „	67,938	105,570	140,545	17,68,486	28,99,579	37,73,606
Other sorts of Metals ... ... „	20,328	14,422	30,935	10,56,112	8,18,823	16,43,123
„ „ Ores ... ... tons.	2	2	10	2,430	1,968	1,860
Oils :—						
Animal—						
Fish oil ... ... gallons.	9,723	9,513	91,806	24,275	23,359	1,57,743
Other sorts... ... ... „	6,533	15,923	10,438	16,118	53,548	25,678
Essential ... ... „	41,146	48,694	39,407	9,49,033	10,55,348	11,75,409
Mineral—						
Kerosene ... ... „	71,979,920	79,221,643	64,049,892	4,77,50,710	5,16,77,156	4,29,69,063
Fuel Oil ... ... „	90,174,307	93,604,900	90,582,394	1,84,52,319	2,11,50,919	1,95,96,171
Lubricating Oils—						
Batching Oil ... ... „	10,373,099	10,166,091	14,132,866	53,31,020	52,38,864	71,76,263
Other sorts ... ... „	10,331,697	11,197,307	10,588,565	1,64,18,451	1,55,74,787	1,47,21,978

Petroleum dangerous, petrol, Benzine and Benzol ... ... gallons.	3,500	5,641	3,844	10,555	7,042	13,951
Paint Solutions and Compositions (dangerous) ... ... ,,	1,761	24,553	937	11,322	42,007	5,824
Other kinds ... ... ,,	4,412,710	6,189,391	4 208,458	55,36,690	68,20,054	4,436,302
Vegetable—Non-essential—						
Cocoanut ... . ,,	564,104	1,151,269	69,346	13,18,848	29,45,325	1,61,310
Linseed ... ... ,,	211,180	241,675	331,814	8,41 878	9,92,475	10,11,703
Other sorts ... ... ,,	73,643	131,474	1,39,838	2.92 806	4,35,596	4,27,091
Oil Cakes ... ... tons.	110	67	129	13,580	7,033	7,151
Oil Cloth and Floor Cloth ... ... sq. yds.	678,878	818,265	852,591	8,18,199	9,24,296	9,07,431
Opium ... . lbs.	20	5	8	1.630	907	1303
Packing—Engine and Boiler of all kinds. value.	.....	.....	.....	3,9[illegible]04	6,26,170	4,01,848
Paints and Colours—						
Barytes ... ... cwts.	7,078	21,828	32,328	28,692	91,255	1,17,807
Blue Paint or Paris Blue ... ... ,,	1,488	1,708	2,021	1,54,472	1,27,772	1,41,426
Enamels, Prepared ... ... ,,	7,394	8,806	11,353	6,40,299	6,72,846	7,80,647
Graphite ... ... ,,	3,817	3,587	3,879	1,03,247	1,01,602	1,23,367
Red Lead ... . ,,	23,760	24,361	36,702	7,27,896	7,95,424	11,18,990
White Lead ... ... ,,	18,613	20,544	27,207	6,31,401	6,60,614	8,66,129
Zinc White ... ... ,,	38,523	49,118	53,590	13,99,579	17,02,739	18,63,557
Other Sorts ... ... ,,	232,223	228,724	221,676	65,[illegible]675	60,12,477	61,38,226
Painters' Materials—						
Turpentine—						
Genuine ... ... ,,	2,935	2,936	7,087	1,91,2[illegible]3	1,79,493	3,77,151
Substitute ... ... ,,	3,810	4,241	4,182	85,381	99,873	99,632
Varnish ... ... cwts.	23,684	29,755	32,911	16,98,319	20,03,124	21,39,971
Other Sorts ... ...value.	.....	.....	.....	4,16,396	5,29,978	6,65,999
Paper—						
Packing Paper ... ... cwts.	140,710	176,106	207,525	28,28,949	35,34,131	40,03,913
Printing Paper ... ... ,,	589,942	5[illegible]0,366	605,908	1,13,76,924	90,50,344	1,00,01,678
Writing Paper and Envelopes ... ,,	166,101	155,643	191,045	54,95,714	51,80,016	58,59,144
Old Newspapers in Bales and Ba[illegible]s ... ,,	513,999	565,358	657,440	37,58,319	34,83,701	38,28,743
Other kinds of Paper... ... ... ,,	39,123	47,617	49,055	21,15,541	21,87,345	24,40,868
Paper Manufactures ... ... ,,	31,766	28,843	25,159	20,52,757	17,51,794	16,13,239

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
				Rs.	Rs.	Rs.
Pasteboard, Mill-board and Cardboard of all kinds—						
Straw Boards ... ... cwts.	162,495	218,669	187,834	12,38,492	15,27,835	12,62,811
Other kinds ... ... "	39,670	45,155	72,372	7,98,626	8,80,045	12,89,877
Manufactures of Pasteboard, Mill-board and Cardboard of all kinds. "	15,081	10,563	12,006	7,01,894	5,10,050	5,13,910
Paper Making Materials ... ... "	200,965	235,941	307,6 5	22,08,836	25,85,060	34,99,451
Paraffin Wax ... ... tons.	962	631	963	1,98,057	2,76,026	2,88,230
Perfumery ... ...value.	.....	.....	.....	3,49,654	3,23,328	4,8 ,461
Pitch and Tar :—						
Coal Tar and Pitch ... cwts.	46,318	93,674	41,749	3,38,728	5,00,730	2,29,784
Stockholm Tar and Pitch ... ... "	3,935	7,606	5,575	59,920	81,740	77,257
Plants, living ... . value.	... ..	.. ...	.....	2,12,890	1,67,656	1,62,528
Polishes and compositions for application to :—						
Leather ... ... "	.....	.....	.....	13,84,613	14,97,620	13,50,264
Metal ... ... "	.....	.....	.....	6,37,618	5,71,286	4,58,595
Wood ... ... "	.....	.. ...	.....			99,583
Other Sorts ... ... "	.. ...	... ..	.....	95,469	1,01,979	1,70,013
Precious Stones and Pearls, unset—						
Diamonds ... ... "	.....	.....	.....	55,71,676	74,05,023	58,10,018
Other precious stones ... ... "	.....	.....	.....	4,55,231	6,42,447	14,08,972
Pearls ... ... "	.....	.....	.....	59,27,843	43,55,988	34,79,627
Printing and Lithographing Machinery and Materials :—						
Printing and Lithographing Presses "	.....	.....	.....	20,51,438	15,93,414	15,14,856

Printing and Lithographing Materials :—						
Printing Type .. .. cwts	1,916	2,044	1,907	2,74,098	3,10,687	3,10,292
Printers' and Lithographers' Ink . value.	.....	.....	.....	5,85,674	7,00,454	7,51,281
Other Materials ... ... ,,	.....	.....	.....	3,95,392	4,08,149	4,11, 88
Prints, Engravings and Pictures ... ,,	.....	.....	.....	6,26,657	2,81,968	3,69,314
Provisions and Oilmanstores—						
Bacon and Hams ... ... cwts.	15,171	15,207	15,195	15,57,845	18,96,156	19,16,676
Biscuits and Cakes .. ... ,,	34,807	40,107	51,341	35,93,804	41,99,490	49,15,618
Butter ... ... ,,	804	994	1,091	1,58,294	1,74,748	2,25,247
Canned and Bottled Provisions :—						
Canned or Bottled Fruits ... ,,	17,481	21,553	20,443	8,96,461	10,26,905	9,65,211
Do. or Tinned Fish ... ,,	42,762	63,033	89,273	21,37,022	27,76,216	35,58,621
Other Sorts ... ... ,,	163,808	301,109	427,360	1,07,02,989	1,69,08,871	2,08,72,409
Cheese ... ... ,,	9,714	10,013	11,258	11,46,590	11,69,087	11,81,041
Cocoa and Chocolate ... ... ,,	3,666	4,294	4,936	4,26,583	4,53,017	5,04,293
Farinaceous and Patent Food—						
Farinaceous Foods in bulk ... ... ,,	284,749	208,350	379,251	49,05,155	49,08,164	50,88,796
Milk Foods for infants and Invalids ,,	13,895	10,093	13,693	26,12,546	22,52,757	28,80,937
Other Sorts ... ... ,,	34,942	33,254	57,901	18,09,170	16,85,036	21,65,871
Ghi ... ... ,,	1,843	2,852	3,874	1,26,111	1,51,616	2,86,015
Isinglass ... ... ,,	651	628	759	1,75,759	1,60,689	1,60,840
Jams and Jellies ... ... ,,	16,858	14,875	14,756	9,46,218	7,88,996	7,74,667
Lard ... ... ,,	1,131	1,675	1,716	59,299	87,869	86,734
Milk Condensed & Preserved including milk cream ... ... ,,	99,179	135,888	1,82,845	56,82,605	63,03,787	75,75,185
Pickles, Chutnees, Sauces and Condiments ... ... ,,	7,255	7,397	6,130	6,01,726	5,58 554	4,78,391
Vinegar ... ... gals.	22,378	27,541	21,214	36,529	41,102	34,081
Other Sorts ... ... cwts.	30,856	27,936	39,982	12,01,205	10,31,932	13,77,978

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
				Rs.	Rs.	Rs.
Railway Plant and Rolling Stock—						
Carriages, and parts thereof } value.	.....	.....	.....	2,34,02,767	87,96,008	80,98,080
Wagons and parts thereof }				1,34,10,737	1,93,59,091	70,25,993
Loco Engines and Tenders and parts thereof ... ... „	.....	.....	.....	87,51,584	1,11,42,919	68,31,590
Materials for Construction :—						
Bridge work ... ... tons.	10,303	1,354	437	23,77,055	3,02,840	1,05,358
Rails, Chairs and Fish Plates of Steel and Iron ... ... „	25,553	.....	.....	36,39,383	.....	.....
Sleepers and keys of Steel and Iron. „	22,161	34,468	38,880	44,02,522	55,69,375	44,70,617
Sleepers of Wood ¶ ... ... „	2,030	12,855	31,046	2,44,057	13,35,101	36,23,580
Other kinds ... ... „	13,015	14,128	7,936	45,27,376	34,48,849	24,69,246
Rubber—Raw ... ... lbs.	111,393	81,783	31,660	1,08,695	1,22,417	41,730
„ Manufactures—						
Pneumatic Motor Covers ... ... No.	174,623	261,082	310,551	76,63,191	1,23,02,242	1,18,07,400
„ „ Tubes ... ... „	225,294	303,814	347,302	17,66,863	26,61,959	23,50,143
„ „ Cycle Covers ... „	8,679	9,561	11,179	1,55,645	1,76,200	1,80,923
„ „ Cycle Tubes ... „	9,662	11,177	14,921	54,125	55,391	57,154
„ Cycle Covers ... ... „	313,094	506,659	600,713	12,03,059	14,80,309	14,13,073
„ „ Tubes ... ... „	425,116	577,581	751,919	7,46,219	8,26,585	9,41,024
Solid Rubber Tyres for Motor Vehicles „	15,015	13,865	9,520	13,45,200	13,47,309	11,75,641
Other Sorts ... ... value	.....	.....	.....	25,63,127	27,99,616	31,28,436
Salt ... ... tons.	615,698	560,141	541,770	1,42,78,016	1,04,19,672	1,26,19,874
Seeds :—						
Oil Seeds, Essential ... ... „	306	395	1,493	1,23,817	1,44,266	4,47,800

Oil Seeds, Non-Essential :—						
Copra or Cocoanut Kernel ... tons.	1,663	3,105	163	5,44,979	12,13,890	75,154
Sesamum ... ... „	41	66	528	9,785	15,787	1,50,521
Other sorts ... ... „	427	342	267	1,11,274	76,143	1,03,690
Other than Oil Seeds ... ... „	307	329	202	1,63,469	2,17,812	1,75,146
Shells and Cowries ... ... cwts.	53,175	47,593	49,267	3,45,388	3,93,788	3,88,173
Smoker's Requisites (excluding Tobacco) ... ... value.	.....	.....	.....	7,79,758	6,46,924	7,49,644
Soap :—						
Household and Laundry ... ... cwts.	303,096	338,473	340,308	89,19,583	99,20,753	99,58,314
Toilet ... ... „	31,475	35,649	43,032	35,25,010	38,10,439	46,63,296
Other Sorts ... ... „	26,634	32,533	19,135	8,02,998	8,80,027	6,19,668
Specimens illustrative of Natural Science ... ... value	.....	.....	.....	41,046	24,841	35,267
Spices :—						
Betelnuts ... ... cwts.	1,146,980	1,271,671	1,184,917	1,90,60,151	2,53,03,605	2,50,13,457
Cloves ... ... „	100,189	105,700	71,548	59,87,620	60,08,228	34,27,267
Ginger ... ... „	8,955	6,544	1,922	3,91,754	2,76,546	74,555
Nutmegs ... ... „	10,581	17,627	8,867	4,34,032	5,51,480	6,83,098
Pepper ... ... „	6,729	5,056	39,517	3,05,379	2,37,380	15,73,703
Other sorts ... ... „	6,620	5,392	4,988	4,31,395	4,24,105	4,56,484
Starch and Farina ... ... „	218,459	228,995	170,163	29,00,606	28,22,339	19,16,271
Stationery excldg. Paper—						
Pencils Excluding Slate Pencils ... doz.	2,718,883	3,523,657	2,275,026	9,21,736	8,62,175	5,96,658
Other sorts ... ... value.	.....	.....	.....	72,36,528	80,28,515	75,99,623
Sticks and Whips ... ... „	.....	.....	.....	1,55,425	2,74,369	2,13,077
Stone and Marble ... ... tons.	3,629	7,135	8,443	4,74,050	9,92,156	8,85,122
Sugar :—						
Sugar, 16 Dutch Standard and above „	624,447	688,168	647,635	19,02,46,160	14,24,65,605	14,41,07,493
„ Beet ... ... „	45,864	43,422	175,827	1,32,33,461	93,86,423	3,87,01,789
„ 15 Dutch Standard and below „	654	982	3,418	2,09,894	1,78,250	8,39,845
Molasses ... ... „	57,029	70,786	95,982	30,07,834	38,10,434	52,57,230
Confectionery ... ... „	1,094	1,300	1,519	23,13,813	24,84,719	27,15,090

¶ Includes sleepers of Jarrah and other wood.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
				Rs.	Rs.	Rs.
Sugar—*contd.*						
Saccharin ... ... lbs.	2,088	148	6,431	12,607	10,473	29,083
Tallow and Stearine Grease (excluding Mineral Grease) ... ... cwts.	9,311	11,926	9,739	2,08,749	2,90,374	1,99,048
,, ,, ,, Other Sorts ... ,,	69,488	73,485	133,203	25,80,616	26,49,596	29,65,259
Tea—Black ... ... lbs.	2,016,529	2,626,687	3,209,333	17,08,088	21,00,556	25,69,054
Green ... ... ,,	5,868,490	5,206,736	4,424,518	45,74,847	39,29,222	41,02,662
Tea Chests, entire or in sections ... value.	.....	.....	.....	93,78,788	84,92,688	62,84,949
Telegraph materials for construction and Accessories other than electrical ,,	.....	.....	.....	1,22,431	1,28,454	2,00,348
Telephone materials for construction and Accessories other than electrical ... ,,	.....	.....	.....	4,43,186	2,47,379	2,18,539
Textiles—						
Cotton—Raw ... ... tons.	20,183	17,543	45,676	4,24,53,214	3,64,18,022	5,03,32,950
,, Waste ... ... ,,	746	280	345	20,133	5,427	5,754
,, Twist and yarn ... ... lbs.	55,907,332	51,688,086	49,424,558	9,66,31,077	7,76,66,639	6,62,43,576
Cotton Manufactures—						
Blankets ... ... lbs.	5,138,786	3,719,565	5,709 195	45,71,111	34,62,100	43,12,942
Canvas ... ... yards.	640,467	728,005	1,018,222	5,22,434	6,60,237	7,27,808
Handkerchiefs ... ... No.	7,943,586	5,740,776	7,383,559	19,06,384	15,42,330	11,86,692
Shawls ... ... ,,	768,081	459,715	448,696	11,70,788	7,01,262	7,14,740
Hosiery—						
Stockings and Socks ... ... pairs.	746,634	1,025,251	1,077,100	21,83,190	24,87,856	24,02,408
Underwear ... ... value.	.....	.....	.....	84,91,919	1,08,77,977	1,17,68,899
Other sorts	.....	.....	.....	5,17,110	6,79,761	5,40,626
Lace and Patent net ... ... yards	1,312,601	1,117,999	1,435,310	9,01,853	8,54,081	9,18,260
Piece-Goods—						
Grey (Unbleached) ... ... yards.	845,510,50	709,085,401	748,410,976	28,48,89,830	21,88,72,246	19,61,70,247

White. (Bleached) ... ...yards.	548,875,582	465,112,124	570,951,537	20,33,18,562	15,99,32,129	17,52,81,622
Coloured, printed or dyed... ... „	406,971,386	365,835,775	447,442,327	20,01,59,604	15,92,11,688	17,22,24,524
Fents of all descriptions ... ... „	21,882,486	23,680,146	21,139,628	68,15,929	70,31,641	64,74,559
Thread ... ... lbs.	1,659,828	2,154,627	2,057,371	73,47,473	83,82,191	73,86,376
Rope ... ... „	700,300	975,691	870,742	11,65,814	13,69,251	10,83,421
Other sorts ... ... value.	.....	.....	.....	36,58,401	29,41,546	30,57,276
Flax—Raw .... lbs.	.....	270	645	.....	1,343	2,868
„ Manufactures—						
Twist and yarn ... ... „	27,918	44,590	12,227	48,232	64,730	12,884
Canvas ... ... yards.	990,481	1,231,605	1,451,833	14,23,461	16,57,082	17,56,265
Piece-Goods ... ... „	415,255	613,983	575,492	3,47,680	4,69,136	3,82,988
Thread Sewing ... ... lbs.	66,874	118,522	84,876	1,89,567	2,55,316	1 79,838
Other sorts ... ...value.	.....	.....	.....	9,87,909	8,30,084	8,14,638
Haberdashery and Millinery —						
Lace and Embroidery ... ... „	.....	.....	.....	47,70,165	38,25,618	42,20,043
Towels not in the piece ... No.	1,387,988	2,963,873	2,083,800	7,19,964	14,17,158	7,80,372
Other sorts ... ... value.	.....	.....	.....	60,66,802	57,56,692	63,49,939
Hemp—Raw ... ... cwts.	23,122	31,533	30,170	7,71,236	1,019,762	9,44,600
„ Manufactures ... ... value.	.....	.....	.....	2,81,411	2,36,316	3,81,432
Jute—Raw ... ... tons.	619	270	12	89,828	95,800	5,534
„ Manufactures including twist and yarn ... ... value.	.....	.....	.....	27,74,730	50,08,311	40,31,388
Silk—Raw ... ... lbs.	1,413,587	1,325,364	1,783,260	1,19,00,222	94,33,827	1,13,70,935
„ Waste ... ... „	82,367	2,666	59,718	1,95,026	6,215	90,290
Silk Manufactures—						
„ Yarn, Noils and Warps ... „	1,524,682	590,797	1,216,899	1,01,79,719	35,30,777	63,13,976
„ Goods of, and silk mixed with other materials ... ... yards.	1,770,159	1,600,562	2,136,251	28,68,119	24,59,631	30,89,759
„ Piece-Goods ... ... „	16,128,123	16,280,565	18,912,091	2,33,09,422	2,11,62,093	2,42,96,991
„ Thread for sewing ... ... lbs	10,602	16,866	19,386	1,26,933	2,39,831	2,45,703
„ Other sorts ... ... „	73,333	102,200	77,502	6,35,262	6,37,585	5,63,155
Wool—						
Raw ... ... „	8,218,098	4,953,026	4,956,219	78,93,506	43,35,602	31,98,070
Manufactures :—						
Yarn and Knitting Wool ... ... „	882,918	1,037,692	1,040,014	30,33,530	36,57,332	28,24,115
Blankets ... ... „	238,234	1,448,426	1,421,103	6,96,903	11,72,456	10,93,448

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—*(concluded)*

ARTICLES.	Quantities.			Value.		
	1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
				Rs.	Rs.	Rs
Wool—*contd.*						
Manufactures—*contd.*						
Braids ... ... lbs.	9,913	15,278	11,009	39,263	67,521	40,749
Carpets and Rugs ... ... ,,	623,741	1,381,07:	1,894,455	16,41,023	29,77,992	38,62,433
Hosiery ... ... ,,	270,509	370,068	359,734	13,28,610	21,07,708	18,47,398
Piece-Goods ... ... yards	11,871,015	14,575,556	15,425,021	2,60,74,735	2,92,16,753	2,77,44,406
Shawls ... ... No.	419,857	570,216	979,491	24,50,134	28,50,491	36,98,121
Other sorts ... ... lbs.	211,998	186,556	225,768	3,83,511	3,10,523	3,27,462
Artificial Silk:—						
Artificial Silk Yarn ... ... ,,	1,170,989	2,670,990	5,776,097	42,39,979	74,71,820	1,0[illegible],64,044
Piece-Goods of Cotton and Artificial Silk ... ...yards.	17,020,392	15,362,002	41,978,274	1,76,23,470	1,37,82,502	3,08,74,367
Others sorts ... ... value.	.....	.....	.....	* 9,31,984	6,20,589	10,34,631
Tobacco—						
Unmanufactured ... ... lbs	7,681,831	4,906,909	5,703,449	55,78,163	33,79,762	41,48,045
Manufactured—Cigars ... ... ,,	32,930	39,727	33,002	1,75,859	2,05,277	1,66,769
,, Cigarettes ... ... ,,	2,748,046	3,411,975	4,174,711	1,21,83,423	1,58,81,721	1,94,61,148
,, for Pipes and Cigarettes ,,	281,940	276,050	255,570	17,22,216	17,02,957	16,37,597
,, Other sorts ... ... ,,	26,062	36,830	37,422	1,28,735	1,65,826	1,97110
Toilet Requisites ... ...value	.....	.....	.....	45,11,419	49,56,366	57,02,163
Toys and Requisites for Games and Sports ,,	.....	.....	.....	59,06,069	54,27,078	62,11,178
Umbrellas ... ... No.	255,552	330,520	269,565	7,93,265	9,69,729	7,64,157
Umbrella fittings ... ...value	.....	... ..	.. ...	40,34,201	41,40,264	44,93,013
Wax of all kinds other than paraffin wax.cwts.	5,116	3,720	5,577	1,93,060	1,28,777	1,88,704
Vehicles excluding Locomotives, etc., for Railways:—						
Carriages and Carts not mechanically propelled excluding Railway carriages, trucks, etc. ... ... No.	6,715	3,883	5,437	13,03,028	7,56,251	914,419
Parts of Carriages and Carts excluding Rubber Tyres ... ...value. ...	.....	.....	.....	12,30,927	6,05,355	780,239

Perambulators and children's go-carts	No.	6,428	6,302	7,662	2,17,236	2,08,189	2 45,075
Parts of Perambulators and Children's go-carts	value.	.....	.....	.....	4,486	6,786	9,114
Cycles other than Motor Cycles and parts thereof accessories in Cycles imported entire or section	No.	63,003	96,649	115,523	41,65,994	53,88,751	60,42,170
Parts of Cycles and accessories excluding Rubber Tyres	value.	.....	.....	.....	35,57,933	47,36,542	46,65,175
Air Craft...	No.	1	.....	2	23,115	.....	8,330
" parts of	value.	.....	.....	.....	3,28,002	17,950	14,926
Motor cars including Taxi Cabs. ...	No.	9,380	12,757	13,197	2,19,86,921	2,82,25,724	2,94,17,618
" cycles including Scooters	"	1,456	1,629	1,803	9,65,873	9,86,349	10,46,863
" omnibuses, vans and lorries	"	2,162	4,840	6,343	38,72,563	88,23,682	1,19,98156
Parts of mechanically propelled Vehicles and accessories other than of Aircraft excluding Rubber Tyres.	value	.....	.....	.....	53,17,208	68,14,793	84,53,602
Ships, parts of...	"	.....	.....	.....	12,23,886	9,19,834	3,97,441
Wood and Timber—							
Deal and Pinewood	Cubic tons.	9,429	13,190	14,206	7,99,521	14,04,794	15,11,386
Jarrah wood †	"	.....	1,119	1,199	.....	1,41,967	1,42,538
Teak wood	"	11,540	7,951	7,344	14,28,408	11,47,708	11,56,737
Other Timber	"	31,362	¶	¶	15,30,057	¶	¶
Wood—Firewood	tons.	622	829	613	9,726	12,455	9,964
Ornamental—							
" Sandal	"	538	458	1,424	2,57,809	2,56,286	2,35,722
" other kinds	value.	.....	¶	¶	57,505	¶	.....
Other kinds of Wood and Timber ...	"	.....	.....	.....	.....	22,31,017	28,34,615
Manufactures of Wood other than Furniture and Cabinetware	"	.....	.....	.....	17,90,688	13,70,340	15,08,358
‡Postal Articles not specified	"	.....	.....	.....	3,28,33,900	3,48,78,820	3,72,04,496
All other Articles of Merchandise ...	"	.....	.....	.....	49,22,742	49,74,463	37,03,792
Total Value Rs.		.....	.....	.....	2,46,62,53,831	2,26,17,77,961	2,31,22,08,176

† Sleepers of Jarrah and other wood are included in "Sleepers of Wood" under Railway Plant and Rolling Stock.

‡ Excludes Imports of Jewellery, Precious Stones, Gold and Silver Thread, Cigarettes and Cinematograph Films which are included under the appropriate heads. ¶ Included under "Other kinds of Wood and Timber."

FOREIGN TRADE OF BRITISH INDIA—EXPORTS.

Quantities and Value of the Principal Articles exported in the years ending 31st March 1925, 1926 and 1927.

ARTICLES.	Quantities.			Value.		
	1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
INDIAN PRODUCE AND MANUFACTURES.				Rs.	Rs.	Rs.
Animals, Living ... ... No.	277,389	321,345	395,523	31,41,977	34,62,059	38,32,295
Apparel excluding Hosiery, Boots and Shoes ... ...value	.....	.....	.....	29,45,444	23,89,987	22,30,479
Arms, Ammunition and Military Stores „	.....	.....	.....	325	500	1,165
Art, works of ... ... „	.....	.....	.....	1,28,404	1,34,825	2,10,338
Books, Printed and Printed Matter ... cwts.	6,840	7,225	7,654	8,10,669	8,75,198	8,68,784
Boots and Shoes ... ... pairs.	206,413	163,498	178,190	4,62,723	3,62,318	3,28,300
Bristles ... ... cwts.	3,859	3,508	3,344	24,56,488	19,33,123	13,56,117
Building and Engineering Materials—						
Chalk and Lime ... ... „	46,739	39,114	47,238	80,270	50,813	62,817
Bricks ... ... No.	430,970	90,785	151,610	28,011	8,864	18,655
Tiles ... ... „	3,522,555	8,111,064	8,730,415	1,73,289	4,18,176	4,50,436
Other kinds ... ... cwts.	207,101	268,820	190,593	12,68,073	16,25,684	10,81,765
Candles ... ... lbs.	3,999,636	5,443,518	2,996,667	11,59,283	15,85,709	8,81,451
Canes and Rattons ... ... cwts.	2,722	1,301	405	37,175	50,131	19,839
Casein ... ... „	10,965	14,846	12,108	2,82,296	4,02,488	4,63,527
Chemicals and Chemical Preparations :—						
Potassium Compounds—Saltpetre... „	163,283	133,625	98,309	27,17,737	21,27,646	12,11,696
Soda Compounds, Borax ... ... „	3,713	2,266	1,782	1,00,288	49,068	44,205
Other sorts of Chemicals ... ... value.	.....	.....	.....	3,86,700	5,14,443	4,81,190
Coal and Coke—						
Coal ... ... tons.	228,127	240,245	643,322	37,15,695	34,59,241	50,91,664

Coke ... ... tons.	1,173	717	1,698	35,056	20,604	41,605
Coffee ... ... cwts.	242,170	205,346	149,775	2,08,95,108	1,85,25,760	1,32,63,158
Coir, unmanufactured ... ... tons.	368	404	260	91,642	1,10,312	78,036
„ manufactured ... ... „	36,540	29,839	27,869	1,21,53,899	1,07,16,450	99,07,328
Cordage and Rope of Vegetable Fibre ... cwts.	55,578	59,108	64,198	15,30,114	16,91,870	18,44,478
Drugs and Medicines—						
Cinchona Bark ... ... lbs.	559,592	486,187	80,691	2,92,712	2,45,398	43,460
Nuxvomica ... ... cwts.	30,258	44,079	54,347	3,27,836	2,96,091	3,48,653
Senna ... ... „	47,544	44,995	49,117	10,74,678	8,93,052	8,98,547
Other sorts ... ... value	.....	... ..	.. ...	19,92,199	22,42,806	24,19,510
Dyeing and Tanning Substances :—						
Barks for Tanning ... ... cwts	5,878	6,171	10,101	35,709	36,426	1,09,831
Cutch and Gambier ... ... „	53,565	59,827	40,074	11,40,148	15,82,652	8,64,959
Indigo ... ... „	3,308	2,017	1,588	10,92,436	5,59,208	4,23,974
Myrabollams ... ... „	1,339,359	1,042,557	1,377,633	79,35,561	73,72,232	81,54,302
Myrabollam Extracts ... ... „	42,619	30,567	38,156	5,36,454	3,89,422	4,83,847
Safflower ... ... „	2,519	4,676	4,566	1,30,066	2,74,784	1,46,363
Turmeric ... ... „	71,091	108,672	69,544	23,07,104	27,23,671	12,95,615
Other sorts including Lac Dye ... „	23,700	18,664	17,231	3,94,942	3,72,599	2,93,925
Earthenware and Porcelain ... ... value.	.....	.....	... ...	63,316	89,812	80,015
Feathers ... ... lbs.	29,930	37,960	33,032	19,083	10,795	7,865
Fibre for Brushes and Brooms ... ... tons.	5,713	5,436	6,453	26,27,564	22,20,463	25,34,307
Fish—						
Fish—dry unsalted ... ... cwts.	97,422	104,686	86,087	20,62,981	22,96,090	17,64,285
„ dry salted ... ... „	140,559	147,165	161,594	30,45,709	35,16,483	40,57,679
„ Fishmaws and Sharkfins ... „	11,934	10,841	10,714	21,15,887	17,44,501	16,59,034
„ Wet Salted ... ... „	728	10,611	6,737	7,888	86,510	56,980
Fodder, Bran and Pollards :—						
Rice Bran ... ... tons.	263,976	228,961	223,821	1,45,03,084	1,17,64,968	95,51,691
Bran and Pollards, other sorts ... „	11,092	9,250	8,758	11,44,389	9,73,267	8,41,667
Other sorts of Fodder ... ... „	4,135	1,718	4,818	2,38,418	1,19,324	2,28,305

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
				Rs.	Rs.	Rs.
Fruits and Vegetables—						
Fresh Fruits—						
Cocoanuts ... ... No.	379,227	144,174	148,771	51,279	11,990	13,026
Other sorts ... ... value.	.....	.....	.....	1,43,560	2,20,913	1,67,347
Fresh Vegetables—						
Onions ... ... cwts.	709,041	769,847	776,2 2	36,00,859	36,16,502	46,12,151
Other sorts ... ... value.	.....	.....	.....	8,92,023	10,02,375	9,58,888
Dry Fruits and Vegetables, all sorts ... tons.	8,570	11,171	10,750	24,77,971	34,94,273	32,37,145
Furniture and Cabinetware ... ... value.	.....	.....	.....	5,05,664	3,99,930	4,47,266
Glass and Glassware ... ... ,,	.....	.....	.....	1,79,576	1,32,728	1,32,858
Grain, pulse and flour:—						
Barley ... ... tons.	449,458	42,396	1,631	5,19,34,613	56,23,026	2,65,141
Joowar and Bajree ... ... ,,	5,095	13,630	15,350	5,96,716	18,04,089	20,50,511
Maize ... ... ,,	24,723	2,376	50	24,91,650	2,57,546	8,054
Oats ... ... ,,	740	809	714	1,15,409	1,36,495	1,36,957
Rice in the husk ... ... ,,	27,625	35,772	23,761	25,88,241	36,66,654	23,75,508
,, not in the husk ... ... ,,	2,272,770	2,548,664	2,034,545	36,97,12,441	39,60,53,711	32,95,91,679
,, Flour and Ground Rice ... ,,	267	166	90	37,350	30,549	18,803
Wheat ... ... ,,	1,111,691	211,637	175,949	17,19,49,952	3,60,24,737	2,71,07,422
Wheat Flour ... ... ,,	78,069	67,162	58,940	1,68,76,601	1,56,20,347	1,32,37,521

Pulse—Beans ... ... tons	42,691	30,642	29,923	35,51,776	34,71 517	27,68,485
,, Gram ... ... ,,	142,495	30,615	13,993	1,65,99 741	44,53,387	24,28,460
,, Lentils ... ... ,,	14,867	20,615	15,443	21 33,652	41,40,050	28,93,259
,, Other sorts ... ... ,,	89,381	57,091	58,981	1,19,33,158	88,51,051	94,33 419
Other sorts of Grain, Pulse and Flour ... ,,	463	1,191	832	92,339	2,06,047	1,74,377
Gums and Resins—						
Arabic ... ... cwts.	7,751	11,698	8,202	2,07,898	2,72,041	2,17,562
Benjamin ... ... ,,	64	37	46	5,087	1,823	2,269
Olibanum or Frankincense ... ... ,,	254	892	201	6,990	40,307	6,141
Rosin ... ... ,,	10,711	22,527	20,909	1,21,064	2,81,125	8,41,700
Other Sorts ... ... ,,	17,294	28,300	21,617	4,65,745	8,07,965	8,59,447
Hardware and Cutlery excluding Electro-platedware ... ... value.	.....	.....	...	12,31,250	10,14,824	8,69,544
Hides and Skins—						
Hides (raw) ... ... tons.	29,207	28,368	27,904	3,30,79,136	3,20,57,693	2,57,80,380
Skins (raw) ... ... ,,	15,758	19,785	19,680	3,42,68,342	3,98,85,536	4,56,01,852
Cuttings of Hides and Skins (raw) ... ,,	2,707	2,666	3,043	3,93,888	3,95,034	4,14,312
Hides (tanned or dressed) ... ... ,,	13,049	12,109	11,334	3,35,03,806	3,04,18,021	2,77,82,542
Skins (,, ,,) ... ... ,,	6,339	6,345	7,044	3,83,14,157	3,93,35,854	4 59,86,294
Horn Tips and Hornmeal ... ... cwts.	61,819	43,930	38,175	10,39,541	9,35,096	7,91,480
Instruments, apparatus and appliances and parts thereof—						
Musical ... ... value.	... ...	... ...	.....	2,74,812	10,48,487	13,62,524
Other kinds ... ... ,,	.....	.....	... ...	11,439	23,120	38,713
Ivory, Unmanufactured ... ... lbs.	6,760	3,595	804	66,397	34,844	3,392
,, Manufactured ... ... value.	.....	.....	.....	5,718	4,200	2,119
Jadestone ... ... cwts.	2,766	972	2,139	7,06,800	1,62,751	4,70,225
Jewellery ... ... value.	... ...	.....	.....	5,624	6,92,542	44,050
Plate of Gold and Silver ... ... ,,	.....	.....	... ...	1,23,947	1,60,132	88,574
Lac—Button ... ... cwts.	21,612	21,678	20,626	44,50,122	33,34,678	21,77,139
,, Seed ... ... ,,	35,129	37,424	89,389	58,40,287	44,29,164	72,36,398
,, Shell ... ... ,,	327,200	4,16,590	424,936	6,25,63,343	5,76,27,182	4,32,44,631
,, Stick ... ... ,,	6,494	22,783	7,220	7,84,721	19,25,946	4,71,369
,, Other sorts ... ... ,,	36,582	41,449	49,859	19,17,733	16,92,998	15,94,051
Lacqueredware (Indian Manufacture) ... value.	.....	.....	.....	58,678	48,979	36,434
Leather—Unwrought ... ... cwts.	4,576	4,950	4,543	8,93,580	10,04,133	10,55,882

ARTICLES.	Quantities.			Value.		
	1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
				Rs.	Rs.	Rs.
Manufactures :—						
Leather Belting ... ... cwts.	28	20	40	8,190	3,245	14,625
Trunks and Travelling Requisites ... ...value.	.....	.....	.....	30,966	58,080	49,824
Harness ... . ,,	.....	.....	.....	22,324	75,183	20,756
Other sorts ... ... ,,	.....	.....	.....	1,14,220	1,26,264	92,231
Liquors ... . gals.	1,506	41,115	431	6,505	79,157	1,104
Machinery and Millwork ... ...value	.....	.....	.....	1,25,166	74,000	95,347
Manures—Bones ... ... tons.	70,987	84,297	100,005	81,99,690	89,15,696	97,75,913
,, Fish Manure and Guano ... ,,	18,246	9,179	7,401	22,46,839	10,65,869	9,21,060
,, Sulphate of Ammonia ... ... ,,	10,253	4,279	4,304	19,20,758	7,71,847	7,10,661
,, Other kinds ... ... ,,	2,301	6,165	6,817	3,00,866	9,95,552	11,32,122
Metals and Ores :—						
Brass, Bronze and Similar Alloys (wrought) ... ... cwts.	2,725	5,029	9,514	5,67,623	8,84,196	14 12,486
Chromite (chrome Iron Ore) ... ... tons.	31,479	36,389	21,404	9,96,575	11,62,715	6,87,041
Copper .. .. cwts.	45,925	182.751	223,833	12,40,788	43,74,582	52,82,235
Ferro Manganese ... ... tons.	1,567	1,583	6,727	2,85,504	3,25,256	5,23,072
Iron or Steel—Pig ... ... ,,	341,326	381,989	309,505	2.16,81,694	1,75,50,204	1,39,63,283
,, ,, Ore ... ... ,,	54	.....	...	3,557	15	2
,, ,, Other sorts ... ... ,,	20,648	20,516	43,700	9.08,278	9,93,768	20,67,367
Lead—Pig .. .. cwts.	948,135	862,239	816,210	2,29,64,287	2,07,02,432	1.94,81,702
,, Other sorts ... ... ,,	87,874	226,233	155,168	7,70,947	11,91,379	13.40,795
Manganese Ore ... ... tons.	639,210	564,225	536,214	1,62,01,429	1,54,36,118	1,49,14,193
Tin ... ... cwts.	7,580	7,985	16,420	36,622	64,146	1,97,756
,, Ore ... ... tons	1,644	1,889	1,795	35,22,454	40,68,393	42,40,237

Wolfram Ore ... ... tons.	532	2,930	1,574	2,83,400	20,33,980	24,40,690
Zinc or Spelter ... ... cwts.	368,355	519,097	898,481	15,55,904	25,94,192	45,99,288
Metals, all other sorts ... ... ,,	6,637	7,569	13,782	5,80,729	6,00,533	5,95,307
Ores, other sorts of ... ... tons.	11,479	8,840	13,925	2,91,757	3,65,068	3,29,774
Mica—In Blocks ... ... cwts.	13,398	17,216	15,281	33,26,164	31,32,417	34,54,448
Mica—In Splittings ... ... ,,	68,849	79,240	68,023	69,44,455	72,84,398	73,86,229
Monazite ... ... tons.	100	385	400	30,000	76,980	71,050
Oils—						
Animal ... ...gals.	365,813	95,685	10,883	3,41,285	1,01,612	10,879
Essential Sandalwood oil ... ... ,,	20,588	13,510	15,938	33,52,350	19,23,792	22,60,405
,, Other sorts ... ... ,,	72,013	81,015	78,957	19,62,805	21,62,538	16,18,249
Mineral—Petroleum dangerous including Petrol, Benzine and Benzol. ,,	22,058,946	8,140,232	2,219,440	2,48,27,294	91,60,031	24,27,222
Mineral—Other sorts ... ... ,,	142,579	122,245	131,421	1,65,077	1,25,580	1,29,362
Vegetable—Non-essential—						
Castor ... ... ,,	497,475	699,626	647,114	14,79,689	18,69,869	13,97,680
Cocoanut ... ... ,,	125,334	126,143	193,562	3,15,519	3,28,049	4,70,957
Linseed ... ... ,,	81,475	74,708	41,266	2,67,329	2,35,591	1,12,171
Mustard or Rapeseed ... ,,	512,604	440,770	286,436	13,91,462	12,46,406	8,00,515
Sesamum ... ... ,,	60,104	84,422	61,971	1,60,865	2,11,096	1,59,960
Groundnut ... ... ,,	37,801	175,054	41,263	1,01,090	5,01,966	1,11,046
Other sorts ... ... ,,	17,328	22,056	35,665	45,163	60,164	72,838
Oil Cakes :—						
Castor Cake ... ... tons.	1,410	1,212	153	1,19,049	1,10,931	13,918
Cocoanut Cake ... ... ,,	1,817	3,064	2,857	1,31,985	3,73,391	2,58,405
Cotton Cake ... ... ,,	4,190	5,773	5,781	4,72,391	6,06,954	5,59,751
Groundnut Cake ... ... ,,	95,049	83,247	126,695	1,06,67,267	85,75,333	1,21,62,102
Linseed Cake ... ... ,,	16,404	20,039	41,513	25,10,030	30,10,537	54,57,163
Rapeseed and Sesamum Cake ... ,,	68,308	65,842	53,644	69,84,777	66,80,860	61,97,379
Other sorts ... ... ,,	8,085	12,160	5,343	11,14,106	17,03,644	6,26,894
Opium— ... ... chests or cwts.	3,365 / 5,268	4,608 / 6,754	5,296 / 7,760	1,47,23,555	1,93,37,465	2,11,84,750
Paints and Painter's Materials ... ... value.	.....	.....	.....	2,88,862	4,87,909	6,42,799
Paper and Pasteboard ... ... ,,	.....	.....	.....	6,385	14,790	24,565
Paper-making materials ... ... cwts.	3,625	18,748	9,109	55,561	2,14 984	1,12,878
Paraffin Wax ... ... tons.	29,891	34,912	38,535	1,36,59,585	1,59,45,218	1,84,59,689

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
				Rs.	Rs.	Rs.
Perfumery ... ... value.	.....	.....	.....	1,80,840	1,81,041	2,03,047
Precious Stones and Pearls, unset ... ,,	.....	.....	.....	27,042	46,543	34,358
Provisions and Oilmanstores—						
Butter ... ... cwts.	4,614	4,635	4,960	6,05,700	6,28,005	5,82,826
Ghee ... ... ,,	33,129	40,519	36,852	34,10,311	40,15,055	37,43,157
Pickles, Chutney and Condiments ... ,,	27,488	26,878	27,172	12,34,445	11,67,699	10,45,992
Other sorts ... ... ,,	20,859	18,695	20,629	6,36,915	5,67,832	6,10,244
Railway Plant and Rolling Stock—						
Teak Keys ... ... tons.	2,429	1,851	898	3,46,795	2,58,722	1,30,443
Other sorts ... ...value.	.....	.....	.....	150	18,953	15,150
Rubber, raw ... ... lbs.	18,005,188	22,411,166	23,005,779	1,42,94,317	3,94,09,876	2,60,14,317
,, Manufactures of ... ...value	.....	.....	.....	9,676	20,004	1,04,291
Salt ... ... tons.	1,666	11,923	15,978	29,479	2,05,814	3,00,340
Seeds :—Essential ... ... ,,	12,277	10,528	7,145	41,47,262	30,72,400	23,60,644
Non-Essential—						
Castor ... ... ,,	95,448	109,788	101,548	2,88,66,665	2,67,68,916	2,03,73,455
Copra or cocoanut kernel ... ,,	458	111	2,146	1,99,628	74,332	8,29,927
Cotton... ... ... ,,	161,297	197,193	50,550	1,91,28,891	2,18,10,951	45,26,965
Groundnuts ... ... ,,	376,123	454,954	367,908	10,67,05,078	12,02,38,186	9,58,27,498
Linseed ... ... ,,	371,051	308,142	191,882	9,74,38,626	8,08,53,772	4,02,08,962
Mowra ... ... ,,	1,819	924	14,500	3,67,272	1,81,086	23 18,270
Poppy ... ... ,,	5,632	5,848	1,752	16,20,282	16,16,470	5,45,295
Mustard ... ... ,,	4,272	3,365	1,062	14,48,153	11,02,971	3,29,511
Niger... ... ... ,,	3,659	3,883	1,046	7,67,347	7,82,087	2,37,660
Rapeseed ... ... ,,	260,637	111,793	94,186	6,03,56,521	2,68,08,600	2,16,76,687
Sesamum (Teel or Gingelly) ,,	30,510	39,896	1,567	94,48,684	1,17,33,623	4,83,670

Tea ... ... tons.	67	241	305	2,66,806	8,06,017	8,00,668
Other sorts ... ... ,,	5,308	2,876	1,993	9,23,352	5,24,306	3,58,616
Shells and Cowries ... ... value	.....	.....	.....	1,09,571	7,31,508	1,47,437
Soap ... ... cwts.	7,039	5,332	6,783	2,05,549	1,51,728	2,06,153
Specimens illustrative of Natural Science value.	.....	.....	.....	85,648	1,19,227	1,23,762
Spices :—						
Betel nuts ... ... cwts.	3,286	3,807	3,488	1,70,810	2,11,925	1,89,577
Cardamoms ... ... ,,	4,889	5,058	8,812	15,91,893	17,61,031	25,59,885
Chillies ... ... ,,	141,283	171,872	159,473	38,30,719	45,18,111	46,21,291
Ginger ... ... ,,	36,778	33,566	44,798	20,46,243	17,15,998	17,77,571
Pepper ... ... ,,	87,628	128,855	104,216	30,05,318	93,28,663	64,15,131
Cinnamon ... ... ,,	170	103	150	7,938	12,322	6,508
Cloves ... ... ,,	77	93	88	6,065	9,044	5,905
Other sorts ... ... ,,	600	791	595	15,751	35,849	20,682
Stationery ... ...value.	...	.....	.....	1,15,076	97,695	1,01,891
Stone and Marble ... ... tons.	2,817	4,225	4,503	47,402	57,975	91,609
Sugar—						
16 Dutch Standard and above ... ,,	384	277	199	2,70,140	1,42,252	1,05,656
15 ,, ,, and below ... ,,	674	323	428	1,85,217	76,373	1,01,052
Confectionery ... ... ,,	74	141	142	74,413	1,15,035	1,13,253
Molasses including Cane Jagree and Palmyra. ,,	20,002	1,924	1,487	47,19,247	4,86,022	3,71,589
Tallow and Stearine including Grease and Animal fat ... ... cwts.	9,638	11,616	10,105	4,39,938	5,19,133	4,37,052
Tea—						
Black ... ... lbs.	339,227,811	324,425,260	348,043,997	33,32,15,554	27,03,81,622	28,94,50,562
Green ... ... ,,	879,124	1,307,765	1,220,831	7,08,657	8,36,218	9,26,940
Tea Waste for manufacture of Caffeine ,,	3,239,907	3,000,969	1,591,330	4,90,644	5,50,983	2,63,810
Textiles :—						
Cotton—						
Raw ... ... tons	593,852	745,200	569,288	91,22,88,762	94,99,28,342	58,60,31,470
Waste ... ...cwts.	133,176	203,440	238,973	49,27,391	65,92,068	53,87,379
Kapok ... ... ,,	41,704	42,674	54,999	24,14,209	26,21,245	33,87,825
Twist and Yarn ... ... lbs	36,532,102	31,873,692	41,513,975	3,70,11,438	2,93,37,444	3,08,53,722

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
Cotton—*contd.*				Rs.	Rs.	Rs.
Manufactures—						
Handkerchiefs and Shawls ... No.	3,927,098	3,246,781	1,499,699	45,64,246	37,84,019	15,87,791
Canvas ... ... yards.	51,566	38,316	41,243	48,450	37,007	33,936
Hosiery... ... ... value.	.....	.....	.....	1,29,140	90,558	55,114
Piece-goods—Grey (unbleached.) yds.	44,198,251	37,394,964	19,948,795	1,33,56,355	1,03,44,966	60,89,619
,, White (bleached) ... ,,	1,144,445	895,355	1,549,834	4,88,300	3,31,672	5,70,396
,, Coloured, Printed or dyed ,,	136,168,424	126,545,405	175,902,268	5,47,15,935	5 08,85,829	6,66,01,238
Thread, Sewing ... ... lbs.	365,949	254,228	206,632	4,05,999	3,77,689	3,33,940
Other sorts ... ... ,,	2,375,966	1,633,703	1,455,136	20,28,032	2,95,869	13,59,761
Flax—Raw ... ... ,,	16,240	.....	400	7,500	.. ...	300
,, Manufactures incldg. Twist & Yarn value	.....	.....	.....	4,528	14,586	4,330
Haberdashery and Millinery ... ... ,,	.....	.....	.....	5,24,136	8,06,888	9,51,409
Hemp, Raw ... ... cwts.	668,740	623,949	439,832	1,72,87,124	1,59,17,310	82,76,495
,, Manufactures ... ... value	.....	.....	.....	3,177	9,816	17,818
Jute—Raw ... ... tons.	696,000	647,154	707,782	29,09,30,435	37,94,57,313	26,78,04,139
,, Twist and Yarn ... ... lbs.	1,261,116	1,723,736	3,078,331	3,56,758	4,71,163	8,04,958
,, Manufactures:—						
Canvas... ... ... yards.	34,163	12,824	13,992	23,087	4,914	8,063
Gunny Bags ... ... No.	425,141,424	425,083,324	449,089,949	23,21,10,182	26,72,13,758	21,37,72,050
Gunny Cloth ... ... yds.	1,456,288,126	1,461,380,994	1,503,127,686	28,27,74,655	31,80,09,084	28,45,58,723
Rope and Twine ... ... cwts.	78,793	84,139	101,474	23,01,489	25,70,789	26,31,719
Other sorts ... ... ,,	3,298	4,464	1,034	1,00,267	1,28,551	33,160
Silk—						
Raw ... ... lbs.	150,956	132,030	120,859	20,33,192	20,36,381	17,09,981
Chasam or waste ... ... ,,	1,325,837	1,171,577	1,050,587	14,80,396	12,93,143	13,06,103
Cocoons ... ... ,,	169,633	162,724	123,526	2,93,280	2,45,275	2,23,434
Manufactures:—						
Goods of silk mixed with other materials ... ... yds.	105,076	191,122	149,926	95,674	1,99,830	1,72,291

Piece-Goods ... ... yds.	80,742	56,402	44,384	1,62,162	80,948	86,114
Thread ... ... lbs.	2,358	250	1,002	17,275	2,200	6,400
Other sorts ... ... ,,	11,435	4,442	341	19,690	18,260	3,692
Wool—Raw ... ... ,,	52,798,747	43,409,798	44,791,694	5,07,03,429	3,79,88,245	3,93,14,109
Manufactures :—						
Carpets and Rugs ... . ,,	5,710,449	3,875,654	3,845,761	1,12, 04,339	77,97,424	71,58,722
Piece Goods ... ... yards.	23,417	8,519	31,130	55,941	24,117	57,356
Shawls ... ... No.	2,380	1,798	6,906	19,236	13,269	50,776
Other sorts .. .. lbs.	220,741	182,509	239,977	1,49,096	1,24,4	2,47,079
Other Textiles—Raw ... ... cwts.	2,307	15	.....	38,050	247	.....
,, ,, Manufactured ... value.	.....	.....	.....	1,002	3,020	12,343
Tobacco :—						
Unmanufactured ... ... lbs.	43,196,132	37,193,250	28,882,936	1,18,58,474	1,05,08,396	97,09,411
Manufactured Cigars ... ... ,,	327,133	403,109	290,716	3,74,087	3,68,862	3,30,338
,, Cigarettes ... ... ,,	82,739	144,687	235,050	95,792	1,62,914	2,37,925
,, Other sorts ... ... ,,	534,161	307,023	384,911	1,75,541	99,845	1,37,552
Toys and Requisites for Games and Sports ... ... value.	.....	.....	.....	2,73,289	2,47,474	2,95,360
Umbrellas, Parasols and Sunshades ... No.	64,501	98,279	143,916	1,46,576	2,02,731	2,78,275
Vehicles excluding Locomotives, etc., for Railway ... ... value.	.....	.....	.....	59,840	42,663	27,527
Wax of all kinds except Paraffin Wax and Candles ... ... cwts.	21,414	7,385	28,116	6,94,849	54,9,703	9,63,127
Wood and Timber—						
Timber other than Railway Sleepers—						
Wood, Teak ... ... cubic tons.	47,455	64,175	53,893	1,16,28,082	1,69,75,241	1,40,44,978
Other Timber ... ... ,,	3,406	¶.....	¶.....	3,71,424	¶.....	¶.....
Firewood ... ... tons.	3,147	3,837	733	63,770	83,425	18,358
Ornamental Sandalwood ... ... ,,	824	979	866	15,98,369	17,35,602	14,87,624
Other Kinds of Wood and Timber... value.	.....	...	.....	2,02,546	5,67,706	4,61,998
Manufactures of, Wood other than Cabinetware and Furniture ,,	.....	.....	.....	2,32,502	2,12,041	1,91,009
Postal Articles ... ... ,,	.....	... ..	.....	2,64,10,691	2,71,18,168	2,49,68,754
All other Articles ... ... ,,	.....	.....	.. ...	69,93,460	70,97,075	53,03,604
Total Indian Merchandise Value Rs.	.....	.....	.....	3,84,66,53,086	3,74,84,21,200	3,01,43,58,284

¶ Included under other kinds of Wood and Timber.

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued.*)

ARTICLES.	Quantities.			Value.		
	1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
FOREIGN MERCHANDISE.				Rs.	Rs.	Rs.
Animals, Living ... ... No.	171	155	158	7,03,675	4,27,829	3,41,690
Apparel (excluding Hosiery, Boots and Shoes) ... ...value.	.....	.....	.....	22,34,156	21,67,235	16,99,355
Arms, Ammunition and Military Stores ... ,,	.....	.....	.....	1,50,104	1,22,504	1,15,428
Art, works of (other than pictures) ... ,,	.....	.....	.....	4,74,466	25,719	20,911
Boots and Shoes ... ... pairs.	8,909	10,132	11,141	45,322	54,937	42,891
Books Printed and Printed Matter ... cwts.	1,921	1,712	1,426	3,03,199	3,87,601	3,30,614
Buildings and Engineering Materials ... value.	.....	.....	.....	74,147	37,672	33,808
Candles ... ... lbs.	5,551	1,360	647	3,267	697	338
Canes and Rattans ... ... cwts.	359	689	407	21,872	42,991	20,157
Chemicals and Chemical Preparations...value.	.....	.....	.....	3,05,633	3,65,416	2,90,737
Chinese and Japaneseware ... ... ,,	.....	.....	.....	16,358	27,633	51,027
Clocks and Watches and parts thereof... ,,	.....	.....	.....	21,035	23,962	44,756
Coffee ... ... cwts.	5,299	5,163	6,752	2,31,348	2,29,839	3,49,994
Coal, Coke and Patent Fuel ... ... tons.	65,004	46,652	38,278	18,91,803	11,26,152	8,66,395
Cutlery ... ... ,, value.	.....	.....	.....	4,77,290	3,51,133	2,72,053
Drugs and Medicines ... ... ,,	.....	.....	.....	4,51,553	4,21,946	4,24,520
Dyeing and Tanning Substances ... ... ,,	.....	.....	.....	8,47,715	7,10,862	5,73,324
Earthenware and Porcelainware incldg. E'ware Pipes ... ...value.	.....	.....	.....	4,66,527	3,10,913	2,05,507
Electroplatedware ... ... ,,	.....	.....	.....	55,768	63,935	54,034
Fish excluding Canned Fish ... ... cwts.	3,340	3,604	3,089	7,47,616	6,61,275	5,90,477
Fruits and Vegetables ... ... value.	.....	.....	.....	15,95,928	17,26,004	13,73,515
Furniture and Cabinetware ... ... ,,	.....	.....	.....	1,53,330	1,64,456	1,30,231
Glass and Glassware ... ... ,,	.....	.....	.....	8,84,362	6,87,561	4,85,960
Grain, Pulse and Flour ... ... tons.	48	35	19	10,540	8,470	4,317
Gums and Resins ... ...cwts.	46,621	52,283	46,795	16,28,194	16,66,185	17,25,724
Skins, Raw ... ... tons.	468	329	346	1,40,20,801	1,11,09,800	1,18,56,028

Hardware excldg. Cutlery and Electro-platedware ... ... value.	.....	.....	.....	25,21,313	25,75,547	23,94,108
Horns Tips and Hornmeal ... ... cwts.	567	450	16	52,482	48,975	925
Instruments, Apparatus and Appliances and parts thereof:—						
Electrical ... ... value.	... ..	.....	.....	5,32,835	3,84,241	5,71,202
Other sorts ... ... ,,	.....	.....	.....	6,79,205	5,45,379	4,78,954
Ivory, unmanufactured ... ... lbs.	50,952	52,237	27,853	3,29,678	2,98,298	1,66,964
,, Manufactured ... ... value	.....	.....	... ...	1,719	1,010	30,135
Jewellery ... ... ,,	.....	.....	.....	48,564	27,935	1,64,991
Plate of Gold and Silver ... ... ,,	.....	.....	.....	2,20,940	1,84,136	1,79,327
Leather :—						
Hides (tanned and dressed) ... ... tons.	14	6	.....	38,686	12,000	450
Skins (tanned or dressed) ... ... ,,	65	44	8	18,85,987	10,51,572	1,43,412
Unwrought ... ... cwts.	179	189	37	29,912	54,486	14,598
Manufactures ... ... value.	... ..	...	...	1,57,002	1,01,275	1,00,544
Liquors ... ... gals.	63,465	36,993	28,552	2,87,901	1,77,109	1,03,691
Machinery and Mill Work ... ... value.	.....	.....	.....	17,57,055	16,93,210	14,80,796
Matches ... ... gross	271,167	272,277	89,710	6,17,863	6,04,426	2,09,940
Mats and Mattings ... ... sq. yds.	34,623	32,148	43,247	36,995	29,279	31,033
Metals and Ores:—						
Brass, Bronze and similar alloys, wrought ... ... cwts.	1,616	982	1,134	1,32,658	82,775	81,786
Copper ... ... ,,	5,916	4,139	5,491	4,08,467	2,76,019	3,20,411
Iron or Steel ... ... tons.	22,107	15,879	23,278	13,53,113	9,01,153	12,36,297
Lead ... ... cwts.	4,689	2,318	1,101	1,07,028	54,139	31,558
Lead ore ... ... tons.	.. ...	1	.....	25	340	1,298
Tin ... ... cwts.	5,137	4,894	2,312	1,73,252	1,65,359	1,48,573
Zinc or Spelter ... ... ,,	97	431	246	5,741	11,345	4,748
Metals, Other Sorts ... ... ,,	2,893	2,817	5,454	5,21,199	4,39,575	4,55,.47
Ores, Other Sorts ... ... tons.	.....	1	.....	... ...	120	.....
Oils ... ... galls.	4,637,635	5,387,338	5,265,848	15,46,869	18,73,507	20,54,315
Paints and Colours ... ... cwts.	3,231	4,243	2,901	2,21,216	3,00,706	1,37,386
Paper and Pasteboard ... ... value.	.....	.....	.....	2,68,489	2,13,218	1,23,251
Precious Stones and Pearls unset ... ,,	... ...	.....	.....	1,94,845	3,34,900	3,60,025
Provisions and Oilmanstores excluding Fresh Fruits and Vegetables ... ... cwts.	6,298	8,333	5,762	3,26,064	4,93,182	3,61,451

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*concluded*).

ARTICLES.	Quantities.			Value.		
	1924-25.	1925-26.	1926-27.	1924-25.	1925-26.	1926-27.
				Rs.	Rs.	Rs.
Railway Plant and Rolling Stock ... value.	.....	.....	.....	1,39,513	84,096	33,305
Rubber, Raw ... ... lbs.	1,208	3,136	1,792	220	4,124	1,800
Rubber Manufactures ... ... value.	...	.....	.....	2,49,090	2,49,091	1,92,919
Salt ... ... tons.	1	.....	.....	119	20	.....
Seeds ... ... ,,	23	13	53	22,093	15,797	28,935
Shells and Cowries ... ... value.	.....	.....	.....	24,476	50,464	38,420
Soap ... ... cwts.	1,557	973	777	74,483	37,236	38,698
Specimens illustrative of Natural Science.. value	.....	.....	.....	5,375	4,332	783
Spices ... ... cwts.	26,721	29,967	9,255	18,70,121	20,19,658	5,50,398
Stationery ... ... value.	.....	.....	.....	2,69,134	2,18,283	1,78,390
Stone and Marbles ... ... tons.	14	15	44	15,102	10,565	15,084
Sugar—						
16 Dutch Standard and above ... ,,	21,990	16,393	12,006	91,48,400	50,12,362	33,63,317
Confectionery ... ... ,,	107	41	16	1,26,344	51,767	16,739
Molasses ... ... ,,	.....	.....	...	1,050	...	.....
Tea Black ... ... lbs.	188,584	211,262	104,032	1,54,274	1,75,495	80,019
,, Green ... ... ,,	124,510	110,990	35,510	1,17,264	1,03,716	43,403
Textiles :—						
Cotton :—						
Raw ... ... tons	11,829	8,019	2,034	2,40,57,111	1,62,08,138	36,39,386
Twist and Yarn ... ... lbs.	966,388	1,002,339	910,889	16,09,355	13,95,082	11,47,619
Manufactures—						
Handkerchiefs and Shawls ... No.	31,000	67,842	56,989	27,390	44,463	82,991
Canvas ... ... yards.	34,910	37,416	8,850	37,307	37,746	6,814
Hosiery ... ... value.	.....	.....	.....	4,48,620	3,62,641	3,18,943
Lace and Patent Net ... ... yards.	11,165	8,372	1,250	4,837	4,720	690
Grey (unbleached) Piece-Goods ... ,,	32,964,100	15,750,354	11,730,580	1,34,18,566	58,16,523	36,78,573
White (bleached) ,, ,, ... ,,	6,662,991	7,329,370	5,330,362	28,95,243	29,73,625	19,59,470

Coloured, Printed or Dyed Piece-Goods ... yds.	14,627,702	12,314,009	11,926,281	70,76,194	54,13,183	59,51,511
Fents of all descriptions ... ... ,,	57,585	30,529	69,104	24,745	10,897	26,274
Rope ... ... lbs.	2,336	595	1,122	1,810	2,007	704
Thread, sewing ... ... ,,	98,590	71,010	62,296	1,86,814	1,26,224	1,42,230
Other sorts ... ... value.	208,113	56,172	41,752	1,70,581	57,210	45,314
Flax Manufactures ... ... ,,	.....	.....	44,752	29,124	43,720	29,840
Haberdashery and Millinery ... ... ,,	.....	.....	.....	7,60,980	6,98,811	6,29,977
Silk—Raw ... ... lbs.	109,166	44,356	44,778	2,58,693	72,880	1,23,663
,, *Manufactures*—						
Silk Yarn, Noils and Warps .. ,,	11,501	24,116	12,339	1,01,373	1,97,187	1,04,119
Silk Piece-Goods ... ... yards.	210,039	107,006	126,607	3,16,196	1,64,706	1,62,640
Thread ... ... lbs.	6,341	2,205	331	38,396	31,400	2,010
Goods of silk mixed with other matls. yds.	14,408	30,736	21,539	14,826	32,005	29,319
Other sorts ... ... ,,	9,121	1,066	2,165	21,870	11,882	40,093
Wool—						
Raw ... ... lbs.	13,515,553	11,520,206	12,693,629	1,07,73,930	90,36,035	93,67,528
Manufactures—						
Piece-goods ... ...yards.	112,146	123,980	103,489	2,75,430	2,59,991	2,59,526
Shawls ... ... No.	6,269	7,792	5,150	35,847	55,584	25,078
Other sorts ... ... ,,	2,196,049	2,414,729	2,238,353	1,03,40,370	1,12,69,034	85,75,071
Other Textiles—Raw ... ... cwts.	2	.....	.....	30	.....	.....
,, ,, Manufactured ... ... value.	.....	.....	.....	3,43,817	4,61,174	5,73,228
Tobacco—						
Unmanufactured ... ... lbs.	247,967	486	2,966	2,57,135	238	3,077
Manufactured ... ... ,,	37,237	26,616	19,380	1,36,036	70,569	77,416
Umbrellas; Parasols and Sunshades ... Nos.	33,375	37,091	69,906	70,934	70,219	1,26,154
Vehicles (excluding Locomotives for Railways) ... ... value.	.....	.....	.....	16,25,552	13,54,823	12,35,695
Wax of all kinds ... ... cwts.	62	65	13	6,355	6,075	1,066
Wood and Timber exclsg. Manufactures. value.	.....	.....	.....	79,027	93,093	60,177
Wood, Manufactures of ... ... ,,	.....	.....	.....	4,46,921	4,93,196	5,13,336
Postal Articles ... ... ,,	.....	.....	.....	29,78,124	28,50,033	25,31,750
All other Artic'es ... ... ,,	.....	...	.....	17,37,615	13,02,611	22,50,314
Total Foreign Merchandise ... Value.	.....	.....	.....	13,50,91,412	10,48,48,276	8,00,97,559
Grand Total—Ind. & Forgn. Merchandise Value.	.....	.....	.....	3,98,17,44,498	3,85,32,69,476	3,09,44,55,843

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS.

Quantities and Value of the Principal Articles imported in the years ending 31st March 1925, 1926 and 1927.

ARTICLES.	Quantities.			Value.		
	1924–1925.	1925–1926.	1926–1927.	1924–1925.	1925–1926.	1926–1927.
				Rs.	Rs.	Rs.
Animals, Living ... ... No.	3,318	3,979	3,767	22,59,752	28,28,273	18,83,261
Apparel—(excluding Hosiery, Boots and Shoes)—						
Apparel including Drapery, Uniforms and accoutrements ... ...value.	.....	...	...	37,07,030	38,43,780	43,72,384
Gold and Silver Thread ... ... ,,	... ..	.. ...	.....	13,50,662	10,46,901	10,20,124
Hats, Caps, Bonnets-Hatter's ware ... ,,	.....	.....	.....	14,16,864	13,49,301	14,60,989
Lamettas ... ... lbs.	210,061	189,369	265,539	5,19,636	3,89,692	4,77,684
Second-Hand Clothing ... .value.	.....	.....	.....	2,68,111	3,82,093	2,56,947
Water-proofed ,, ... ,,	.....	.. ...	.....	1,44,144	1,09,912	1,15,303
Arms, Ammunition and Military Stores—						
Cartridge Cases .. .. No.	19,302,119	13,146,323	4,950,739	11,99,568	15,26,848	3,91,857
Explosives—						
Blasting Fuse ... ... lbs.	311,788	225,447	406,519	2,05,518	1,32,392	2,42,097
Blasting Gelatine ... ... ,,	171,500	1,795	20,000	1,28,964	2,798	17,380
Gelatine Dynamite ... ... ,,	138,700	79,500	293,000	1,01,999	57,377	2,14,955
Other sorts ... ... value.	.....	.....	.....	2,27,630	57,284	1,36,006
Firearms and parts thereof ... ... ,,	.....	.....	.....	13,02,087	10,36,347	7,49,721
Gunpowder ... ... lbs.	18,325	27,676	26,625	24,889	29,601	29,674
Other sorts ... ... value.	.....	.....	.....	6,02,958	1,16,776	1,21,116
Arts, works of ... ... ,,	.....	.....	.....	1,62,566	2,67,214	1,47,116
Asbestos—						
Asbestos Packing ... ... value.	.....	.....	.....	1,68,896	1,42,846	1,52,616
Manufactures—Other sorts ... ... ,,	.....	.....	.....	3,43,502	6,06,463	7,77,772

Belting for Machinery—						
of Cotton	value.	.....	.....	.....	2,00,284	2,08,966	2,43,770
of Leather	,,	.....	.....	.....	28,88,593	22,06,404	21,14,488
of Other Materials	,,	.....	.....	.....	6,88,911	5,43,303	5,78,256
Bobbins	,,	.....	.....	.....	25,31,538	21,77,741	20,38,903
Books printed and printed matter (including Maps and Charts)	cwts.	10,305	12,872	12,672	19,20,768	19,51,500	17,67,614
Boots and Shoes	pairs.	159,440	232,873	360,897	8,65,954	10,79,723	14,46,124
Brushes and Brooms	doz.	115,832	167,088	162,123	4,54,822	4,29,500	5,12,341
Building and Engineering Materials—							
Asphalt	tons.	5,370	6,690	11,217	6,76,200	6,74,889	11,32,953
Bricks other than Fire Bricks	No.	4,449	844	934	1,444	228	123
Fire Bricks	,,	347,592	241,000	198,747	79,393	50,161	48,313
Cement	tons.	5,862	5,970	8,150	3,15,485	2,84,595	3,61,280
Tiles	No.	12,472,944	10,153,533	13,453,951	11,70,712	12,14,732	15,13,439
Clay	cwts.	6,661	5,220	8,472	20,710	13,599	24,535
Other sorts	value.	.....	.....	.....	2,94,952	1,54,893	1,81,803
Buttons of all sorts	,,	.....	.....	.....	12,40,702	11,19,905	14,83,330
Candles of all kinds	lbs.	96,909	77,026	40,326	47,236	36,282	21,910
Canes and Rattans	cwts.	20,375	22,539	25,852	2,90,418	2,85,665	3,41,593
Chemicals and Chemical preparations :—							
Acids	,,	3,484	3,350	5,437	1,50,859	1,67,797	2,25,391
Alum	,,	26,320	21,107	24,091	1,97,307	1,49,838	1,55,668
Aluminous sulphates	,,	8,434	7,897	12,557	60,083	40,986	59,216
Ammonia and salts thereof Anhydrous	,,	591	492	539	67,001	46,726	87,858
,, ,, Other sorts	,,	8,106	4,445	10,575	2,29,595	1,12,313	1,75,873
Arsenic and its Oxides	,,	936	915	1,414	70,896	58,191	92,608
Bleaching Materials—Bleaching Powder	,,	26,746	34,357	44,334	2,72,612	3,18,941	3,93,984
,, Other sorts	,,	370	246	2,946	5,448	4,424	16,581
Carbide of Calcium	,,	5,441	6,499	5,868	80,043	81,320	71,741
Disinfectants—							
Napthalene	,,	4,855	224	1,058	51,491	3,182	13,078
Others	,,	6,486	7,503	6,734	2,62,017	2,00,896	1,77,404
Glycerine	,,	1,621	1,582	1,623	1,02,738	96,337	1,26,773

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS—(*continued.*)

ARTICLES.		Quantities			Value.		
		1924–1925.	1925–1926.	1926–1927.	1924–1925.	1925–1926.	1926–1927.
Chemicals—*contd*					Rs.	Rs.	Rs.
Magnesium Compounds:—							
Chloride	cwts	77,050	51,261	52,231	3,02,398	1,89,462	2,04,802
Sulphate	,,	25,120	27,340	30,990	2,10,943	1,03,528	96,400
Other sorts	,,	2,786	516	444	28,900	11,252	4,352
Copperas ferrous sulphate	,,	4,643	352	16	16,570	5,025	121
Copper Sulphate	,,	4,254	4,986	2,711	75,602	81,560	52,879
Lead Compounds—							
Acetate	,,	4,414	4,374	7,314	1,38,192	1,24,659	2,18,909
Other sorts	,,	2,504	2,723	1,042	71,071	71,000	29,937
Potassium Compounds—							
Bichromate	,,	3,490	3,045	2,983	1,15,671	83,285	75,933
Chlorate	,,	6,947	14,387	12,882	1,28,897	3,20,207	2,76,773
Other sorts	,,	2,181	1,390	2,043	52,182	53,589	55,741
Soda Compounds—							
Bicarbonate of soda	,,	28,089	26,131	35,214	1,82,909	1,63,905	2,12,323
Bichromate of soda	,,	4,504	4,017	3,388	1,10,312	86,679	71,815
Borax and Boracic Acid	,,	4,319	3,381	3,488	95,533	68,103	61,187
Caustic soda	,,	18,693	24,444	26,647	2,88,338	2,86,883	3,47,209
Soda sulphide	,,	31,451	16,960	35,807	3,15,487	1,40,496	2,65,616
Sodium carbonate, Soda ash and Soda crystals	,,	125,261	100,941	151,509	6,38,008	4,58,43	7,66,546
Sodium silicate	,,	1,473	3,653	4,967	12,934	27,591	36,719
Other sorts	,,	4,434	9,383	16,899	1,14,235	2,10,785	3,38,817
Sulphur—(Brimstone)	,,	39,556	42,976	40,466	2,06,606	2,27,469	3,35,125
Zinc Compounds—Chloride	,,	18,140	21,259	26,628	3,26,240	3,45,197	3,94,178
,, ,, Other sorts	,,	190	184	587	4,239	4,753	15,741

Other sort of Chemicals ... ...value.	.....	.....	.....	13,38,694	14,84,281	28,17,701
China Clay ... ... cwts.	376,199	332,985	439,149	16,01,124	13,04,429	16,77,213
Clocks and Watches ... ... No.	249,467	267,398	376,697	11,12,167	11,94,686	12,60,640
Clocks and Watches, parts of ... ...value.	.....	.....	.....	63,630	47,622	45,088
Coal ... ... tons.	288,809	232,606	118,027	77,51,851	53,54,193	26,20,449
Coke ... ... ,,	1,608	2,313	519	63,219	82,196	21,153
Coffee ... ...cwts.	8,386	6,707	9,730	3,31,377	2,92,293	4,86,654
Coir Manufactured and unmanufactured tons.	184	501	324	31,323	72,830	43,953
Cordage and Rope of Vegetable Fibre (excluding Jute and Cotton) ... ... cwts.	4,494	5,957	8,665	4,51,144	4,41,017	7,13,381
Cork Manufactures... ... ... ,,	1,206	889	1,323	1,00,784	89,334	78,502
Cutlery ... ...value.	.....	.....	.....	12,25,320	8,46,556	12,95,913
Drugs and Medicines (excluding Chemicals and Narcotics): —						
Aloes .. .. cwts.	1,391	547	1,956	25,822	12,394	56,842
Assafoetida ... ... ,,	6,293	2,715	3,947	3,73,519	1,86,102	1,57,412
Camphor ... ... lbs.	298,365	355,239	579,052	7,94,121	7,21,493	11,84,019
Cassia Lignia ... ... cwts.	28,103	27,579	42,220	5,73,203	5,43,644	8,46,598
Proprietary and patent medicines ...value.	.....	.....	.....	12,89,125	12,02,019	15,38,032
Quinine salts—Quinine sulphate or bisulphate ... ... lbs.	29,787	27,661	32,507	7,76,410	7,13,038	7,05,757
,, ,, Quinine hydrochloride or dihydrochloride ,,	3,148	2,279	3,557	96,777	75,803	1,07,858
,, ,, Other sorts ... ... ,,	7,550	5,277	6,638	1,55,485	1,08,571	1,23,795
Other sorts ... ...value.	.....	.....	.....	40,79,137	38,12,271	42,99,912
Dyeing and Tanning Substances—						
Aniline ... ... lbs.	8,978,493	6,735,301	7,874,291	1,65,40,775	99,69,382	1,03,45,442
Alizarine ... ... ,,	5,241,099	959,472	3,386,566	34,47,664	6,31,045	20,24,752
Barks for Tanning ... ... cwts.	2	13,474	433	115	1,08,175	5,920
Cochineal ... ... ,,	5,938	2,380	1,741	3,37,350	3,61,870	3,15,926
Saffron ... ... lbs.	42,704	28,000	51,053	11,56,071	13,29,326	13,83,182
Indigo, Synthetic ... ... cwts.	589	23	.....	2,05,785	2,728	.....
Other sorts (including lac dye) ... ,,	6,048	22,180	5,323	1,53,530	2,53,004	1,85,217

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1924–1925.	1925–1926.	1926–1927.	1924–1925.	1925–1926.	1926–1927.
				Rs.	Rs.	Rs.
Earthenware and Porcelain—						
Earthenware—						
Pipes of Earthenware ... ... cwts.	14,697	2,667	30	1,15,814	23,093	710
Sanitaryware ... ... value.	.....	.....	.....	2,43,181	1,75,693	3,42,638
Other kinds ... ... ,,	.....	.....	.....	12,67,434	10,89,136	12,61,919
Porcelain—						
Electrical ... ... ,,	.....	.....	.....	50,822	83,146	95,390
Other kinds ... ... ,,	.....	.....	.....	12,43,404	9,66,852	15,91,940
Electroplatedware ... ... ,,	.....	.....	.....	1,51,609	1,73,713	2,50,983
Fire works ... ... lbs.	2,388,249	2,351,696	3,331,014	7,56,524	9,07,938	14,41,876
Fish excluding Canned Fish ... ... cwts.	22,568	30,068	23,727	2,77,672	3,92,825	3,38,687
Fruits and Vegetables—						
Fresh fruits and vegetables of all kinds ... ...value.	.....	.....	.....	2,39,354	3,91,269	15,47,980
Fruits and vegetables, dried, salted or preserved—						
Almonds ... ... tons.	4,648	3,143	4,956	34,61,717	27,89,657	40,61,734
Currants and Raisins ... ... ,,	663	698	1,119	2,71,458	2,50,089	4,18,017
Dates ... ... ,,	34,805	34,380	22,376	69,96,825	64,07,868	40,58,427
Other sorts ... ... ,,	1,841	2,471	3,148	7,80,270	6,60,165	6,55,112
Furniture and Cabinetware—						
Bedsteads ... ...value.	.....	.....	.....	1,14,509	1,74,867	2,00,060
Furniture of wood and other materials (other than bedsteads) ... ... ,,	.....	.....	.....	3,86,870	5,05,582	9,77,303
Mouldings ... ... ,,	.....	.....	.....	2,22,571	3,73,845	4,03,116
Glass and Glassware—						
Bangles ... ... ,,	.....	.....	.....	71,45,166	66,66,216	45,89,609
Beads and false pearls ... ... cwts.	12,067	14,468	13,248	12,03,720	13,14,322	10,07,521
Bottles and phials ... ... gross	177,197	208,358	221,785	10,57,410	11,64,891	11,98,093

Funnels, globes and glass of						
Lamps ... ... value	.....	.....	.....	7,76,814	5,54,301	6,37,053
Sheet and Plate ... ... sq. ft.	8,430,056	6,474,831	6,890,410	11,53,926	10,60,661	10,66,536
Tableware including decanters, tumblers, etc ... ... value	.....	.....	.....	3,08,312	2,97,237	2,49,119
Other sorts ... ... ,,	.....	.....	.....	13,00,234	13,24,878	14,28,001
Glue ... ... cwts.	8,337	4,842	4,699	1,05,647	1,41,191	1,49,415
Grain, Pulse and Flour—						
Beans, dry ... ... tons.	171	202	164	33,700	62,323	35,887
Jowar and Bajree ... ... ,,	158	.....	506	25,570	21	91,542
Barley ... ... ,,	10	17	2,489	1,177	1,835	4,69,439
Pulse ... ... ,,	471	263	5,384	86,027	62,148	11,86,346
Rice ... ... ,,	69	184	262	21,378	44,061	47,921
Wheat ... ... ,,	4,196	19,168	4,606	5,72,109	31,47,424	8,25,311
Wheat Flour ... ... ,,	99	123	37	21,566	32,912	9,152
Other sorts ... ... ,,	22	131	1,180	5,268	18,326	58,560
Gums and Resins—						
Arabic ... ... cwts.	2,498	2,793	4,810	72,163	79,739	1,13,114
Benjamin ... ... ,,	9,456	7,000	6,957	4,37,539	2,80,741	3,32,548
Olibanum or frankincense ... ... ,,	19,931	31,889	24,344	3,16,167	4,18,455	2,90,931
Rosin ... ... ,,	10,583	7,804	7,103	96,163	66,010	70,723
Other sorts ... ... ,,	34,228	29,308	35,965	6,18,456	6,02,029	9,62,690
Hardware—						
Agricultural Implements ... ... value.	.....	.....	.....	1,20,663	1,27,328	94,633
Galvanised or Tinned Buckets ... ,,	.....	.....	.....	7,526	11,591	3,091
Builder's hardware, *viz.*, locks, hinges, etc. ... ... ,,	.....	.....	.....	6,95,993	6,02,245	8,81,010
Domestic hardware ... ... ,,	.....	.....	.....	2,33,114	2,57,687	2,97,812
Enamelled ironware ... ... ,,	.....	.....	.....	8,53,174	8,02,426	8,87,895
Gas mantles ... ... ,,	.....	.....	.....	4,59,645	3,58,042	3,86,060
Implements and tools other than agricultural implements and machine tools ... ... ,,	.....	.....	.....	15,95,826	17,54,361	20,32,218
Lamps, glass ... ... No.	19,944	15,235	25,907	21,064	41,816	52,131
Lamps, metal ... ... ,,	1,870,998	1,829,207	1,543,437	26,91,271	25,97,242	23,95,172
Parts of lamps other than glass ... value	.....	.....	.....	4,27,042	2,94,182	3,67,120
Safes and strong Boxes of metal ... No.	184	153	166	71,080	48,531	59,889

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1924-1925.	1925-1926.	1926-1927.	1924-1925.	1925-1926.	1926-1927.
Hardware—*contd.*					Rs.	Rs.	Rs.
Stoves	No.	92,951	89,576	80,930	5,30,088	4,92,657	4,37,299
Other sorts	value.	.....	.....	.....	91,98,503	86,96,792	77,31,201
Hides,—raw	tons.	192	76	148	2,41,961	93,851	1,59,761
Skins—raw	,,	273	476	700	3,09,130	6,51,132	8,93,521
Hops	cwts.	425	344	438	58,985	44,046	65,471
Horns, tips and pieces of horn and hornmeal	,,	32	50	4	37,141	26,414	94,182
Instruments and Apparatus and Appliances and parts thereof—							
Optical	value.	.....	.....	.....	2,97,667	3,01,814	3,91,651
Electrical:—							
Electric fans and parts	,,	.....	.....	.....	7,20,577	7,68,741	6,91,988
Electric wires, cables and rubber insulated	,,	.....	.....	.....	7,47,699	13,49,373	11,57,969
Insulations other than rubber	,,	.....	.....	.....	7,90,276	9,75,205	13,56,176
Telegraph and telephone wires & cables	,,	.....	.....	.....	73,034	14,907	31,103
Bare Copper Wire	,,	.....	.....	.....	4,54,510	5,55,284	7,29,977
Telegraph and telephone instruments and apparatus	,,	.....	.....	.....	4,01,783	65,848	1,49,068
Electric lamps and parts thereof:—							
Electric Glow Lamps	,,	.....	.....	.....	3,99,752	7,12,768	6,70,035
Other sorts	,,	.....	.....	.....	63,460	77,587	83,425
Parts and Accessories	,,	.....	.....	.....	63,918	1,44,449	2,39,868

Batteries	value.	.....	.....	.....	1,50,870	2,12,079	2,29,209
Carbons (electric) and furnace electrodes	„	.....	.....	.....	66,442	28,918	29,688
Accumulators and parts	„	.....	.....	.....	7,18,355	6,20,708	7,81,916
Electric lighting accessories and fittings	„	.....	.....	.....	1,68,907	1,89,258	3,98,789
Meters	„	.....	.....	.....	1,89,094	2,39,536	1,60,117
Other sorts of electrical instruments..	„	.....	.....	.....	40,316	9,510	30,136
Electro medical apparatus	„	.....	.....	.....	62,421	1,93,901	1,02,448
Switch boards	„	.....	.....	.....	15,856	17,616	16,396
Other sorts	„	.....	.....	.....	8,97,975	9,28,156	9,81,205
Musical :—							
Organs and Harmoniums	No.	101	105	101	22,421	29,338	19,022
Pianos and Piano players	„	89	73	115	79,572	64,765	99,517
Talking machines and accessories—							
Talking machines	„	2,927	3,183	2,890	94,051	1,07,872	93,585
Records	„	19,648	11,634	16,668	25,178	19,183	16,814
Accessories	value.	.....	.....	.....	1,23,726	2,18,870	1,40,361
Other sorts	„	.....	.....	.....	2,64,702	3,32,682	2,54,866
Photographic :—							
Cinematograph films	length in feet	5,791,319	8,343,550	11,237,434	6,09,598	8,12,466	8,89,517
Photographic other than Cinema films	value.	.....	.....	.....	11,61,759	9,54,411	13,77,868
Scientific and philosophical	„	.....	.....	.....	9,22,871	11,09,162	8,58,042
Surgical	„	.....	.....	.....	7,31,955	6,76,929	9,06,526
Wireless apparatus	„	.....	.....	.....	...	* 3,11,429	3,47,744
Other sorts	„	.....	.....	.....	60,684	2,74,685	4,55,242
Ivory, unmanufactured	lbs.	325,376	244,486	227,399	29,86,313	22,02,842	18,40,795
„ manufactured	value.	.....	.....	.....	21,814	14,358	13,677
Jewellery, and Plate of gold and silver (excluding imitation jewellery, precious stones and pearls unset)	„	.....	.....	.....	3,96,027	9,13,614	23,43,846
Leather—							
Hides (Tanned or Dressed)	tons	19	20	14	1,05,379	70,317	73,537
Skins (Tanned or Dressed)	„	24	32	22	2,64,288	2,80,247	2,51,170
Unwrought	cwts.	133	376	1,389	70,692	1,43,709	2,73,235

* Separately recorded since 1st April 1925.

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1924-1925.	1925-1926.	1926-1927.	1924-1925.	1925-1926.	1926-1927.
				Rs.	Rs.	Rs.
Leather Cloth... ... ... cwts.	583	* 93,659	*106,049	1,05,935	1,38,144	1,67,887
„ Artificial ... ... „	224			24,310		
„ Manufactures—						
Bags and trunks ... ... „	79	167	190	22,876	45,446	52,179
Pickers ... ... „	2,344	2,720	2,318	4,77,906	5,23,057	7,06,054
Picking bands and straps ... ... „	2,215	1,581	2,004	3,86,124	4,03,894	5,95,122
Roller skins ... ... „	663	552	612	8,43,334	7,07,295	6,29,494
Saddlery and harness ... ... „	103	280	261	42,121	69,826	67,513
Other sorts ... ... „	1,344	1,463	2,708	2,81,322	2,54,132	3,32,769
Liquors including methylated and perfumed spirits.—						
Ale and Beer ... ...gallons.	811,811	868,544	10,30,197	18,33,385	18,26,447	20,25195
Stout and Porter ... ... „	38,152	49,248	52,931	1,53,139	1,91,517	1,74,655
Spirits—						
Brandy ... ... „	168,392	158,785	179,653	18,59,942	16,47,487	19,78,974
Whisky ... ... „	136,611	132,678	135,342	24,07,253	21,60,875	21,57,730
Gin ... ... „	30,378	33,780	34,019	3,58,486	3,29,002	3,13,761
Liqueurs ... ... „	2,535	3,012	2,827	53,499	51,406	44,099
Rum ... ... „	24,182	21,136	16,608	1,11,110	92,142	83,585
Spirit present in drugs, medicines or chemicals ... ... „	39,030	48,876	53,016	11,58,669	12,41,413	15,05,382
Spirit perfumed... ... . „	7,823	8,578	7,236	4,80,640	5,05,243	4,79,987
Spirit denatured ... . „	166,325	213,426	245,584	2,16,452	2,68,892	3,17,121
Other sorts ... ... „	21,397	14,188	10,940	3,24,564	3,65,172	3,62,043
Wines—						
Champagne and other sparkling wines ... ... „	11,636	9,546	10,507	3,63,967	2,54,985	2,87,455

Port ... ...gallons.	18,087	11,344	11,978	2,39,078	1,38,062	1,51,743
Still red wine other than port ... „	19,727	21,042	23,942	1,82,743	1,60,024	2,12,648
Sherry, Madeira and Marsala... ... „	10,428	10,455	9,235	1,52,845	1,36,843	1,27,365
Still white wine other than Sherry, Madeira and Marsala ... ... „	5,259	3,429	4,265	63,100	32,359	42,212
Other sorts including Vermouth and Ginger wine ... . „	44,385	24,392	28,926	3,77,458	1,88,867	1,91,675
Cider and other fermented Liquors ... „	6,003	4,774	2,300	33,671	24,374	11,790
Machinery and Mill Work :—						
Prime-Movers other than electrical—						
Locomotives.—(excldg. those for Railways)—						
Oil Engines ... ... No.	21	37	12	30,543	1, 31,055	34,375
Parts of Oil Engines ... ... value	.....	.....	.....	5,133	4,102	3,275
Steam Engines ... . No.	44	110	155	3,97,328	9,52,505	13,62,062
Parts of Steam Engines ... value	.....	.....	.....	2,54,045	2,01,514	1,72,513
Others ... . „	.....	.....	.....	16,656	2,08,429	38,990
Other than Locomotives—						
Gas Engines ... ... No.	17	12	17	1,79,178	1,14,499	10,367
Parts of Gas Engines ... ... value	.....	.. ...	. ...	29,850	13,291	12,449
Oil Engines ... ... No.	1,572	1,935	1,610	35,46,949	41,55,865	33,74,561
Parts of Oil Engines ... ... value.	.....	... .	.....	6,04,999	6,18,095	6,45,621
Steam Engines ... ... No.	194	161	68	17,58,419	17,01,516	5,08,705
Parts of Steam Engines ... value.	.....	... ..	.. ...	2,67,961	2,85,752	2,62,090
Others .. .. „	.....	... ..	... ..	65,683	1,42,246	48,667
Electrical machinery—						
Control and switch gear ... „	.....	.....	.. ...	19,45,302	16,34,126	12,51,287
Generators, alternators and dynamos „	... .	.....	.....	6,35,781	8,97,542	10,63,393
Motors ... ... „	.....	.....	.....	16,30,235	9,38,474	8,18,687
Transformers ... ... „	.....	.....	.....	4,71,997	11,00,278	12,78,415
Turbo-generating sets ... ... „	... ..	.....	.....	1,98,848	21,26,528	2,78,043
Others ... ... „	.....	.....	.....	46,89,554	26,98,471	36,46,764
Aerated Water making machinery ... „	.....	.....	.....	97,553	1,02,056	80,520
Agricultural machinery ... ... „	.....	.....	. ....	2,73,641	6,10,095	4,17,308
Boilers ... ... „	.....	.....	.....	24,06,155	26,44,986	16,90,269
Boot and Shoe manufacturing machinery „	.....	.....	.....	1,369	40,358	2,361
Leather tanning and curing machinery... „	.....	.....	.....	10,948	7,100	15,201

* Square yards.

ARTICLES.	Quantities.			Value		
	1924-1925.	1925-1926.	1926-1927.	1924-1925.	1925-1926.	1926-1927.
				Rs.	Rs.	Rs.
Machinery & Mill Work—*contd.*						
Metal working machy. & machine tools. value	.....	.....	.....	19,34,088	16,10,690	16,65,854
Mining machinery ... ... ,,	.....	.....	.....	4,69,042	3,15,428	2,58,526
Oil crushing & refining machinery ... ,,	.....	.....	...	3,65,011	1,66,300	4,40,987
Paper mill machinery ... ... ,,	.....	.....	.....	1,36,275	14,469	28,525
Refrigerating machinery ... ... ,,	.....	.....	.....	3,20,787	2,39,962	1,79,167
Rice & flour mill machinery ... ... ,,	.....	.....	.....	3,43,807	3,65,072	5,48,105
Saw mill & wood working machinery ... ,,	.....	.....	.....	6,01,430	2,33,564	3,01,086
Sewing and knitting machines ... ... No.	13,367	13,582	13,388	13,53,734	15,89,032	14,73,965
,, ,, ,, *parts of.* value.	... ..	.....	.....	2,43,167	1,01,066	1,81,038
Sugar machinery ... ... ,,	.....	.....	.....	3,55,751	70,690	54,246
Tea machinery ... ... ,,	.....	.....	.....	.....	645	2,549
Textile machinery—						
Cotton—Bleaching and Dyeing machinery ,,	.....	.....	... .	6,79,400	2,87,560	1,77,597
,, Printing machinery ... ... ,,	.....	.....	.....	18,732	7,174	37,575
,, Spinning machinery ... ... ,,	.....	... ..	.....	1,08,98,272	94,66,585	61,39,247
,, Weaving ,, ... ,,	.....	.. ...	.. ...	55,31,366	51,58,860	48,39,354
,, *machinery, other sorts of* ... ... ,,	.....	... ..	.....	35,28,467	34,43,307	20,11,267
Shuttles ... ... ,,	.....	.....	.....	7,28,083	5,98,173	6,25,649
Wool machinery ... ... ,,	.....	.....	.....	1,70,181	66,526	2,21,075
Other sorts ... ... ,,	.....	...	.....	2,16,102	1,41,033	1,15,689
Typewriters ... ... No.	2,763	3,200	4,367	4,68,610	4,30,156	6,43,228
,, parts and accessories of... value.	.....	.....	.....	31,090	27,752	42,072
Other sorts of machinery ... ... ,,	.....	.....	.....	66,69,033	60,53,525	59,22,079
Metals and Ores—						
Aluminium (Unwrought) Ingots, blocks, bars, etc. ... ... cwts.	12	2	1,521	1,250	260	71,705
,, (Wrought) Circles ... ... ,,	45,765	45,116	45,527	49,05,776	45,59,196	43,79,840
,, ,, Sheets ... ... ,,	516	1,368	1,319	55,606	1,32,590	1,17,195
,, ,, Other kinds ... ,,	1,033	2,308	935	83,567	2,70,951	1,07,803

Antifriction Metal ... ... cwts.	538	704	191	35,228	35,108	17,140
Brass, Bronze & similar Alloys—						
Unwrought ... ... ,,	4,254	5,435	863	1,49,267	1,87,762	27,201
Wrought:—						
Mixed or yellow metal for sheathings ,,	222,016	178,045	244,420	1,14,57,498	89,45,828	1,18,43,682
Other kinds ... ... ,,	80,147	96,886	31,789	46,98,259	48,93,445	15,93,920
Copper :—						
Ore ... ... tons.	2	2	3	212	2,416	2,834
Old for re-manufacture ... cwts.	2,314	1,448	3,462	82,390	51,581	88,973
Unwrought—Tiles, ingots, cakes, bricks and slabs .. .. ,,	2,851	13,698	5,130	1,41,282	5,94,806	2,22,551
Unwrought—Other sorts ... ... ,,	1	274	.....	101	17,561	.....
Wrought—Rods ... ... ,,	1,611	3,487	4,745	1,03,674	1,77,618	2,63,351
,, Sheets ... ... ,,	164,697	161,055	169,474	92,73,645	87,95,107	77,00,891
,, Tubes ... ... ,,	1,866	2,048	3,217	1,18,189	1,46,115	2,29,547
,, Wire (other than telegraph and telephone) .. ... ,,	1,409	1,938	1,268	89,106	1,19,477	77,711
,, Other sorts... ... ... ,,	3,399	4,435	3,714	3,60,538	3,64,181	2,83,487
German and Nickel silver ... ... ,,	7,800	13,336	10,597	9,55,737	12,70,291	9,54,506
Iron :—						
Pig ... ... tons.	450	1,380	243	94,944	1,16,404	19,679
Manufactures :—						
Angle tee, bolt and rod ... ... ,,	240	7	166	30,815	2,374	22,028
Bars and channels ... . ,,	545	660	546	1,15,205	1,16,296	1,14,932
Rice bowls ... ... ,,	51	44	59	22,650	17,418	21,745
Iron or Steel:—						
Anchors and cables ... ... ,,	66	35	25	26,584	13,981	11,018
Beams, channels, pillars, girders and bridge work... ... ... ,,	18,171	19,765	17,619	25,47,721	23,23,793	19,33,791
Bolts and nuts ... ... ,,	2,899	2,479	4,118	9,98,321	7,94,079	10,68,113
Fencing materials and wire ... ,,	1,845	2,618	2,099	5,92,810	7,49,353	6,57,317
Hoops and strips ... ... ,,	17,249	19,764	15,891	30,81,497	31,65,995	21,25,730
Nails, rivets and washers ... ... ,,	6,938	5,713	6,057	23,76,773	16,90,539	17,64,834
Old for remanufacture . ... ,,	803	640	4,395	28,549	24,031	1,78,153
Pipes and fittings—cast ... ... ,,	7 465	5,932	4,504	14,41,190	12,76,693	9,66,949

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued.*)

ARTICLES.		Quantities.			Value.		
		1924-1925.	1925-1926.	1926-1927.	1924-1925.	1925-1926.	1926-1927.
					Rs.	Rs.	Rs.
Metals and Ores—*contd.*							
Iron or Steel—(*contd*)							
Rails, chairs and fish plates ...	tons.	2,746	9,137	2,124	3,41,068	11,74,107	2,68,102
Screws	,,	388	228	223	2,76,574	1,65,611	1,75,408
Sheets and plates—							
Galvanised—Corrugated ...	,,	67,839	76,658	50,187	1,88,29,203	1,87,62,052	1,19,43,800
,, Plain	,,	7,535	6,862	6,535	21,17,036	17,88,406	16,83,647
Tinned Tin plates	,,	9,574	8,787	7,204	37,19,060	30,03,788	23,91,014
,, Other sorts ...	,,	14	45	.. ...	6,572	6,496	... ..
Not galvanized or tinned ...	,,	54,426	29,697	19,191	84,21,856	42,34,993	23,95,156
Tubes, pipes and fittings—Wrought	,,	10,569	8,669	7,095	33,26,249	25,69,570	20,33,247
Wire other than fencing wire ...	,,	2,204	1,479	1,714	4,93,189	2,78,393	2,94,913
Wire nails	,,	2,471	1,178	1,933	5,27,088	2,01,388	3,17,146
Wire rope	,,	206	265	214	1,15,796	1,58,967	1,26,636
Other manufactures of Iron or Steel	,,	4,319	5,598	5,063	14,67,982	15,31,267	13,34,149
Steel—Angle	,,	8,580	10,518	12,823	10,38,201	10,57,615	12,21,343
,, Spring	,,	1,369	2,084	955	2,53,408	3,89,825	1,62,679
,, Bars	,,	75,747	42,766	53,666	87,92,763	43,50,136	50,18,651
,, Cast—Tool steel	,,	379	374	498	2,38,222	2,62,429	4,08,050
Cast steel bars	,,	593	615	70	1,28,206	1,40,156	21,729
Other cast steel	,,	181	200	145	60,309	50,620	31,351
,, Ingots, blooms, billets and slabs ..	,,	523	257	144	1,05,795	38,006	19,823
Lead—Unwrought—Ore	,,	52	100	76	30,613	62,380	41,108
,, ,, Pig	cwts.	394	405	149	7,888	8,046	3,294
,, ,, Other sorts	,,	88	293	1,692	1,393	2,799	27,309

Lead Wrought—Sheets, pipes and tubes cwts.	3,955	8,216	7,197	1,11,744	2,21,808	1,86,242
„ „ Other sorts ... ... „	2,336	2,676	4,469	56,815	66,453	1,10,565
Quicksilver ... ... lbs.	93,904	114,166	86,639	2,11,967	2,58,068	2,48,104
Solder ... ... cwts.	376	61	247	26,517	5,864	26,970
Tin—Unwrought ... ... „	11,578	12,963	10,326	19,36,926	21,35,032	19,70,962
„ Wrought ... ... „	200	1,313	246	41,044	2,47,160	59,006
Zinc or spelter—Unwrought ... „	20,639	17,986	24,641	4,46,879	4,24,353	5,44,675
„ Wrought or manufactured „	3,219	5,600	7,103	1,06,312	1,88,576	2,26,417
„ Other sorts ... ... „	583	904	488	10,892	20,288	9,389
Metals—Other sorts ... ... „	2,882	2,601	5,170	1,85,531	1,96,419	3,61,679
Ores—Other sorts ... ... „ tons.	2	1	10	2,430	1,270	1,766
Manures—						
Artificial and Mineral manures—						
Nitrate of Soda ... ... tons.	122	374	285	25,396	69,305	51,511
Sulphate of Ammonia ... ... „	144	494	1,034	25,994	94,013	1,91,112
Other sorts ... ... „	78	184	272	10,318	29,552	35,951
Fish manures ... ... „	2,530	3,879	3,126	2,95,241	4,15,685	3,19,392
Other kinds exclds. Oil Cake .... „	47	407	68	10,405	29,416	5,544
Matches—Safety ... ... gross of boxes	936,037	1,196,716	551,903	9,50,037	11,60,278	5,24,429
„ Other sorts ... ... „	1,475,266	1,317,234	879,825	14,62,726	12,63,325	9,10,890
Match making materials ... ... lbs.	1,930,921	*696,879	88,456	6,39,486	2,44,013	49,354
Mats and mattings (except coir and rubber) ... ...sq. yds.	422,027	5,51,235	758,083	2,32,759	2,45,830	3,37,792
Oil Mineral—Kerosene ... ... gals.	17,168,626	20,190,335	13,718,485	1,18,00,940	1,24,19,384	85,27,931
„ „ Fuel ... ... „	60,168,952	51,740,711	45,003,395	1,14,28,885	1,14,96,775	1,02,83,759
„ „ Lubricating ... ... „	3,404,833	39,22,182	3,546,283	56,74,780	55,12,097	50,46,676
„ „ Other sorts ... ... „	974,250	1,236,139	1,190,783	14,09,824	13,96,648	11,11,294
„ Animal ... ... „	7,794	7,864	3,962	18,050	28,392	12,017
„ Essential natural ... ... „	7,744	7,793	9,207	1,97,709	2,19,198	2,60,695
„ „ Synthetic ... ... „	4,962	1,256	2,062	1,40,253	69,717	89,059

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*)

ARTICLES.	Quantities.			Value.		
	1924-1925.	1925-1926.	1926-1927.	1924-1925.	1925-1926.	1926-1927.
				Rs.	Rs.	Rs.
Oil—*contd.*						
Oil Linseed ... ... gals.	151,686	172,007	158,853	6,20,205	7,31,304	7,63,886
„ Other sorts ... ... „	9,680	20,164	8,651	39,108	1,02,578	47,465
Oil cloth and Floor cloth ... ...sq.yds.	327,657	341,798	388,275	3,84,747	4,25,489	3,98,904
Opium ... ... lbs.	10	.....	.....	491	.....	.....
Packing—Engine and Boiler of all kinds value.	.....	.....	.....	58,355	53,954	34,639
Paints and Colours—						
Barytes ... ... cwts.	925	1,201	2,347	4,706	12,347	11,849
Enamels prepared ... ... „	2,232	1,855	2,121	1,64,969	1,63,844	1,84,845
Graphite ... ... „	2,099	2,294	1,925	30,697	54,313	45,888
Red Lead (Genuine dry) .. ... „	7,797	7,331	10,143	237,752	2,31,698	2,84,773
„ (Reduced „) .. ... „	1,012	491	585	18,236	10,080	5,733
White Lead (Genuine „) ... ... „	985	1,384	2,659	24,845	48,126	75,108
„ (Reduced „) .. ... „	149	69	125	3,261	2,280	2,655
„ (Genuine moist). ... „	2,832	1,187	1,896	97,111	43,755	57,311
„ (Reduced „) ... „	541	281	343	17,695	8,724	9,737
Zinc, white (Genuine dry) ... ... „	537	1,056	955	32,673	42,309	32,798
„ (Reduced „) ... ... „	589	97	124	11,542	2,028	2,950
„ (Genuine moist) .. .. „	16,998	17,725	20,748	7,00,332	6,90,263	7,65,999
„ (Reduced „)... ... „	315	802	134	9,883	25,962	264
Blue Paint or Paris Blue .... „	8	262	165	367	17,511	9,754
Other sorts ... . „	62,844	73,645	71,154	21,32,775	22,96,643	22,38,383

Painter's materials—						
Turpentine ... ... cwts.	3,500	3,991	6,455	1,24,216	1,28,318	2,50,228
Varnish ... ... ,,	7,727	10,092	11,579	5,95,722	7,28,833	8,91,198
Other sorts ... ... value.	.....	.....	.....	2,04,358	2,64,501	3,11,345
Paraffin Wax ... ... cwts.	651	376	427	1,28,972	1,67,405	1,69,267
Paper and Pasteboard ... ... ,,	639,669	675,572	700,856	1,03,31,564	1,02,03,763	1,06,56,646
Paper making materials ... ... ,,	1,388	4,632	7,573	18,305	57,964	94,489
Perfumery ... ... value.	.....	.....	.....	1,36,059	1,16,425	2,24,990
Pitch and Tar ... ... cwts.	22,536	61,106	29,307	1,66,378	2,93,011	1,38,982
Plants—living, including bulbs and seeds for sowing ... ... value.	.....	.....	.....	1,49,401	1,03,046	97,476
Polishes and Compositions for application to—						
Leather ... ... value.	.....	.....	.....	5,11,425	4,65,816	4,50,733
Metals, etc. ... ... ,,	.....	.....	.....	1,57,740	1,71,114	1,23,857
Wood ... ... ,,	.....	.....	.....	25,230	44,119	45,132
Other sorts ... ... ,,	.....	.....	.....	.....	...	*29,835
Precious stones ... ... ,,	.....	.....	.....	50,37,781	57,24,629	40,06,305
Pearls ... ... ,,	.....	.....	.....	59,19,088	43,24,880	34,48,047
Printing & Litho machy. & materials ... ,,	.....	.....	.....	12,19,622	9,33,754	9,33,370
Provisions and Oilmanstores :—						
Biscuits and cakes ... ... cwts.	8,636	6,772	6,775	7,56,219	6,71,171	7,43 240
Cheese ... ... ,,	2,942	3,084	3,774	3,60,450	3,74,872	3,93,789
Cocoa & chocolate ... ... ,,	1,068	980	897	1,24,461	1,03,481	1,03,557
Milk, condensed and preserved ... ,,	5,075	4,412	6,320	4,38,252	2,94,987	4,20,341
Ham and bacon ... ... ,,	4,604	4,561	4,027	4,64,468	5,61,575	5,01,151
Farinaceous and patent food ... .. ,,	44,865	44,131	150,620	9,78,609	8,48,472	10,86,435
Jams and jellies ... ... ,,	6,059	4,251	4,385	3,31,022	2,22,603	2,23,154
Pickles, chutnies, sauces and condiments.,,	484	325	343	21,339	22,379	22,714
Canned & bottled Provisions.—						
Canned or bottled fruits ... ... ,,	3,295	4,621	4,971	1,66,744	2,27,808	2,31,834
Tinned or canned fish ... ... ,,	2,343	1,803	2,427	1,53,604	1,18,059	1,38,859
Other sorts ... . ,,	98,639	163,772	189,704	68,31,615	95,19,061	95,76,211
Ghi ... ... ,,	1,141	2,031	567	73,769	1,26,598	36,488
Isinglass* ... ... ,,	299	264	386	87,121	78,090	79,203
Other sorts of Provisions ... value	.....	.....	.....	1,41,477	1,73,789	1,62,857

* Separately recorded since 1st April 1926.

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1924-1925.	1925-1926.	1926-1927.	1924-1925.	1925-1926.	1926-1927.
					Rs.	Rs.	Rs.
Prints, Engravings and Pictures	value.	.....	.....	.....	1,07,243	1,53,985	1,92,886
Railway plant and Rolling Stock :—							
Carriages and wagons and parts thereof	,,	.....	.....	.....	89,88,208	96,14,430	36,71,660
Locomotive engines and tenders and parts thereof	,,	.....	...	.....	11,25,130	22,80,591	13,56,886
Materials for Construction :—							
Bridge-work	tons.	6,609	1,183	436	14,59,313	2,57,053	1,05,146
Rails, chairs and fishplates of steel or iron	,,	11,097	¶	¶	14,56,288	¶	¶
Sleepers and keys of steel or iron ...	,,	21,365	13,464	24,777	42,22,293	21,34,751	29,24,600
Sleepers of wood	,,	647	360	1,325	88,288	51,480	2,18,601
Other kinds of materials	,,	1,994	847	1,033	9,40,408	4,17,371	5,78,763
		48,537	34,656	1,987	44,013	40,631	3,925
Rubber :—Raw	lbs.						
Manufactures :—							
Pneumatic motor covers	No.	77,853	116,298	110,488	34,31,299	55,40,442	43,41,874
,, ,, tubes	,,	106,261	142,211	133,209	8,47,651	12,18,148	9,02,921
,, ,, cycle covers ...	,,	2,018	3,039	3,991	50,941	72,089	62,618
,, ,, ,, tubes ...	,,	3,213	4,964	5,909	26,733	27,745	25,580
,, cycle covers	,,	124,396	203,849	257,074	5,09,033	6,23,964	5,78,310
,, ,, tubes	,,	198,135	251,708	314,142	3,86,341	3,78,252	4,08,919
Solid rubber tyres	,,	7,449	4,434	3,834	6,56,603	5,63,397	5,32,023

Other sorts ... ... value.	.....	... ..	.....	9,82,194	11,85,852	13,13,298
Seeds—Essential ... ... tons.	305	371	748	1,22,118	1,30,579	2,68,860
Non-Essential copra or cocoanut kernel ,,	1,544	2,823	136	4,97,643	10,84,223	6 3,923
Non-Essential, Other sorts ... ... ,,	239	147	354	56,074	36,321	92,243
Other than oil seeds ... ... ,,	241	212	71	73,773	1,04,437	37,596
Shells and Cowries—						
Cowries ... ... cwts.	14,391	15,853	14,970	1,06,767	1,38,120	1,14,29:
Shells ... ... ,,	18,369	12,442	14,027	59,918	61,821	83,532
Smoker's requisites ... ... value.	.....	.....	.....	1,64,969	1,42,520	1,40,233
Soap ... ... cwts.	165,034	179,077	168,907	52,89,346	56,64,009	56,61,264
Spices—Betelnuts ... ... ,,	128,101	196,319	164,914	19,71,160	39,08,465	32,99,609
,, Cardamoms ... ... ,,	201	267	388	40,725	66,416	25,964
,, Cloves ... ... ,,	91,523	96,798	63,906	52,81,441	53,66,003	29,36,158
,, Ginger ... ... ,,	6,382	4,600	1,446	2,99,548	2,02,494	52,512
,, Nutmegs ... ... ,,	6,706	5,467	4,097	2,87,528	3,05,193	3,59,953
,, Pepper ... ... ,,	1,725	1,651	12,480	83,411	87,391	5,46,514
,, Other sorts ... ... ,,	2,934	2,223	1,862	1,71,264	1,48,860	1,89,775
Starch ... ... ,,	140,909	137,686	48,983	17,59,639	15,92,604	5,26,260
Farina and p tato flour ... ... ,,	61,230	56,998	71,981	9,06,309	7,93,498	8,41,905
Stationery ... ... value.	.....	.....	.....	33,63,666	35,14,870	31,39,570
Stones and Marble ... ... tons.	2,034	1,632	2,087	1,84,627	1,18,042	1,45,689
,, ,, ,, Articles of ... ... ,,	204	421	324	76,749	69,917	60,606
Sugar—						
Beet ... ... ,,	15,316	27,282	87,141	45,81,758	55,80,692	1,76,02,239
Sugar 16 Dutch Standard and above. ,,	167,851	159,985	95,913	4,93,51,365	3,42,27,672	1,95,42,781
,, 15 ,, ,, and below. ,,	202	520	224	65,161	88,377	50,930
Molasses ... ... ,,	223	138	1,118	18,543	10,022	66,535
Confectionery ... ... ,,	328	373	472	7,00,045	7,47,950	8,00,667
Saccharine ... ... lbs.	1,989	71	596	8,717	5,967	8,993
Tallow and Stearine—Grease and other sorts ... ... cwts.	65,028	73,790	83,823	22,54,188	25,75,903	27,08,116
Tea Black ... ... lbs.	770,877	785,166	1,428,633	6,45,116	6,56,869	10,20,800

¶ Included with Iron or Steel rails, chairs, etc., from 1st April 1925.

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1924-1925.	1925-1926.	1926-1927.	1924-1925.	1925-1926.	1926-1927.
				Rs.	Rs.	Rs.
Tea Green ... ... lbs.	4,892,488	4,804,983	4,341,698	35,35,398	35,12,633	40,09,783
Telephone material for construction and accessories ... ... value	.....	... ..	.....	3,79,082	1,82,488	1,83,750
Textiles—						
Cotton Raw ... ... tons	20,093	17,504	45,104	4,23,88,798	3,63,96,974	4,97,17,684
„ Waste ... ... cwts.	36	31	131	1,519	1,226	682
„ Twist and Yarn ... ... lbs.	27,815,042	26,653,955	28,285,806	4,64,40,097	3,84,07,917	3,69,54,430
„ Blankets ... ... „	303,641	162,292	123,257	3,30,576	1,28,365	95,773
„ Canvas ... ... yards	413,033	458,478	604,923	2,09,813	2,39,102	2,65,220
„ Handkerchiefs ... ... No.	3,067,074	1,320,904	1,954,638	6,45,141	3,04,606	3,43,028
„ Shawls ... ... „	416,068	139,940	91,456	4,44,535	1,21,407	24,075
„ Hosiery ... ... value	.....	.....	.....	27,34,653	33,02,775	30,57,083
„ Lace and patent net ... ... yds.	784,433	730,457	847,564	5,14,382	5,42,378	5,54,772
„ Grey Piece-Goods, unbleached „	131,303,058	120,791,490	97,301,035	4,60,05,339	3,91,96,240	2,71,28,991
„ White „ bleached ... „	115,467,755	101,591,360	95,825,588	4,28,78,160	3,79,90,670	3,52,03,958
„ Coloured, printed or dyed Piece-goods ... ... „	143,849,755	131,295,896	134,523,312	7,01,32,259	5,82,45,017	5,37,42,232
„ Fents of all descriptions ... „	20,325,952	22,055,909	19,328,693	63,25,737	65,06,517	58,35,295
„ Rope ... ... lbs.	518,937	781,665	713,166	8,42,678	10,76,406	8,70,607
„ Thread, Sewing ... ... „	680,895	721,132	675,071	28,54,938	26,94,460	23,57,616
„ Manufactures, other sorts ... value.	.....	.....	.....	10,97,036	7,33,262	7,49,725
Flax—Canvas ... ... yards	242,710	349,345	353,613	2,87,619	3,51,393	2,82,091
„ Piece-Goods ... ... „	324,352	523,026	496,249	2,26,555	3,45,038	2,69,524
„ Thread, Sewing ... ... lbs.	4,527	6,366	8,053	18,293	27,894	23,252

Flax—Manufactures, other sorts ... value.	... ..	.....	.....	3,01,976	2,16,318	3,60,002
Haberdashery and Millinery .. ... ,,	.. ...	.....	.....	55,42,247	43,35,822	43,38,208
Hemp—Raw ... ... cwts.	423	963	45	14,007	38,146	3,206
,, Manufactures ... ... value.	.....	.....	.....	1,18,854	98,287	1,70,347
Jute—Canvas ... ... yards.	139,343	101,046	1,48,125	94,392	75,296	1,08,131
,, Manufactures, other sorts ... value.	.....	.....	.....	5,38,064	5,95,566	2,41,602
Silk—Raw ... ... lbs.	1,015,233	872,522	1,138,781	83,74,805	61,35,218	67,76,263
,, Waste ... ... ,,	81,883	2,666	59,530	1,89,805	6,313	89,939
,, Yarn—noils and warps ... ... ,,	1,471,646	524,330	968,930	98,66,451	33,72,155	53,50,284
,, Piece-goods mixed with other materials ... ... yards.	1,221,247	1,283,611	1,661,494	19,64,046	18,32,094	23,21,941
,, Piece-goods ... ... ,,	11,629,035	12,999,314	14,799,864	1,79,39,005	1,65,17,193	1,84,64,656
,, Thread for sewing ... ... lbs.	3,366	8,634	4,758	56,877	1,01,297	69,238
,, Manufactures, other sorts ... ,,	32,423	65,211	41,752	2,22,947	2,91,868	2,38,531
Wool—Raw ... ... ,,	3,506,779	4,288,922	4,145,751	36,13,706	37,07,652	25,30,682
,, Yarn and Knitting Wool ... ... ,,	305,459	238,565	274,061	9,00,600	8,90,783	6,79,332
,, Blankets ... ... ,,	305,355	281,390	185,021	2,09,559	2,68,924	1,71,282
,, Carpets and rugs ... ... ,,	184,773	355,458	565,552	5,66,445	9,39,088	12,80,685
,, Hosiery ... ... ,,	139,168	126,069	85,235	5,91,337	6,51,509	4,12,716
,, Piece-goods ... ... yards.	5,609,522	5,358,031	5,855,053	1,25,64,818	1,23,33,499	1,26,25,657
,, Shawls ... ... No.	156,377	108,922	165,425	8,59,248	7,23,822	6,83,380
,, Manufactures, other sorts ... lbs.	82,487	56,915	47,451	1,96,078	1,07,283	1,24,644
Artificial Silk—						
Artificial silk yarn ... ... ,,	878,929	2,001,516	5,111,633	31,93,200	56,19,006	91,23,469
Piece-goods of cotton & artificial silk.. yards.	9,222,952	9,328,458	25,485,046	1,01,32,006	85,94,249	1,97,25,408
Other sorts ... ... value.	.. ...	.....	.....	1,79,739	2,23,498	4,40,012
Tobacco—						
Unmanufactured ... ... lbs.	145,834	41,138	31,667	1,68,699	60,777	58,744
Manufactured—						
Cigars ... ... ,,	17,294	14,714	11,152	67,260	74,060	60,501
Cigarettes... ... ... ,,	564,697	665,360	1,194,302	25,63,095	42,06,249	71,37,788
Tobacco for pipes and cigarettes ... ,,	62,662	64,835	58,821	2,64,111	3,24,182	3,54,085
Other sorts .. .. ,,	2,359	12,794	10,221	10,179	52,077	55,448

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*concluded.*)

ARTICLES.		Quantities.			Value.		
		1924-1925.	1925-1926.	1926-1927.	1924-1925.	1925-1926.	1926-1927.
					Rs.	Rs.	Rs.
Toilet requisites	value.	.....	.....	.....	16,41,115	18,05,453	21,06,849
Toys	„	.....	.....	.....	20,79,867	15,57,996	18,38,539
Requisites for games and sports ...	„	... ..	.. ...	.....	5,44,723	5,04,212	5,81,948
Umbrellas (including parasols and sun shades)	No.	83,630	88,723	83,936	2,72,011	3,12,381	2,59,932
Umbrella fittings	value.	.....	... ..	.....	9,40,246	7,10,780	9,41,364
Vehicles—excluding locomotives, etc., for railways:—							
Carriages and Carts	No.	663	1,127	755	1,14,437	1,54,600	1,09,232
„ parts of	value.	.....	.....	.....	2,29,215	1,29,613	1,1 ,160
Perambulators and children's go-carts and parts	„	.....	.....	.....	88,303	95,987	1,08,195
Cycles and parts thereof and accessories	„	.....	.....	.....	23,55,999	26,36,441	27,12,535
Motor Cars including taxicabs ...	No.	3,587	3,663	3,573	89,27,836	96,24,106	95,13,494
„ Cycles including scooters ...	„	313	330	383	2,07,441	2,01,460	1,72,685
„ Omnibuses, vans and lorries..	„	697	1,321	1,601	12,94,367	23,15,985	29,46,018
Parts of mechanically propelled vehicles and accessories	value.	... ..	.....	.....	19,91,531	25,58,752	31,88,009
Air Craft and parts of	„	.....	.....	.....	37,685	8,596	9,912
Ships, parts of	„	.....	.....	.....	86,830	1,18,494	1,05,129

Wax of all kinds other than Paraffin Wax ... ... cwts	2,123	1,391	1,338	1,05,880	58,725	73,920
Wood and timber :—						
Timber other than railway sleepers :—						
Deal and pine wood ... ... Cubic tons.	4,715	5,884	5,800	3,03,676	6,85,936	7,07,014
Teak wood ... ... ,, ,,	11,539	7,913	7,321	14,28,241	11,42,106	11,50,755
Wood Ornamental—Sandal... ... Ton	359	373	828	2,11,667	2,16,135	2,01,083
,, ,, Other sorts... ... value.	.....	... ..	.....	44,083	10,58,391	15,49,474
Wood and Timber—Other kinds of ,,	.....	.....	.....	7,27,675		
Manufactures of Wood other than Cabinetware and Furniture ... ,,	.....	.....	.....	2,04,930	4,02,884	4,16,219
Articles imported by Post ... ... ,,	.....	.. ...	.....	1,40,53,162	1,40,00,399	1,45,21,951
All other Articles ... ... ,,	.....	.....	.....	32,44,946	25,81,563	23,72,684
Total Value Rs.	.....	.....	.....	87,37,89,045	78,93,13,987	76,85,18,040
Treasure—Gold (Private) ... ozs.	11,727,290	6,105,016	3,361,140	72,34,77,740	34,66,42,144	19,25,43,315
,, Silver (,,) ... ,,	112,169,426	88,667,666	98,882,582	22,09,19,133	16,03,41,011	15,57,32,565
Total Gold and Silver... ozs.	123,896,716	94,772,682	1,02,243,722	94,43,96,873	50,69,83,155	34,82,95,880
Grand Total Value Rs.	.....	.....	.....	1,81,85,85,918	1,29,62,97,142	1,11,68,13,920

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS.

Quantities and Value of the principal articles exported in the years ending 31st March 1925, 1926 and 1927.

ARTICLES.	Quantities.			Value.		
	1924-1925.	1925-1926.	1926-1927.	1924-1925.	1925-1926.	1926-1927.
INDIAN PRODUCE AND MANUFACTURES.				Rs.	Rs.	Rs.
Animals, living ... ... No.	2,847	17,063	16	45,948	12,617	9,178
Apparel ... ... value.	.....	.....	.....	6,90,778	2,60,384	2,64,232
Art, works of ... ... ,,	.....	.....	.....	49,207	64,165	1,30,386
Books, printed and printed matters ... cwts.	5,431	5,767	5,845	5,94,065	6,55,746	6,11,138
Boots and Shoes ... ... pairs.	133,613	97,141	109,585	2,57,705	1,82,418	1,91,921
Bristles ... ... cwts.	2,211	2,014	1,702	15,30,270	11,27,675	6,61,581
Building Engineering Materials ... value.	...	... ...	.....	11,282	38,977	38,840
Candles of all kinds ... ... lbs	139,839	280,394	185,953	71,111	1,28,782	90,016
Casein ... ... cwts.	10,965	14,846	12,108	2,82,296	4,02,488	4,63,527
Chemicals and chemical preparations ... value.	.....	.....	.....	1,51,41"	2,33,469	1,64,363
Coal, Coke, and Patent Fuel—						
Coal ... ... tons.	.....	21	2,795	3	1,761	58,173
Coke ... ... ,,	10	102	87	720	5,712	4,778
Coffee ... ... cwts.	8,588	8,779	4,457	6,33,034	7,01,006	4,12,358
Coir, unmanufactured and manufactured (excluding Rope) ... ... tons	198	193	158	83,096	90,818	75,630
Drugs and Medicines—						
Nux-vomica ... ... cwts.	1,137	2,639	2,098	11,615	34,783	19,714
Other sorts ... ... value.	... ...	.....	.....	5,01,853	4,65,322	3,45,584
Dyeing and Tanning Substances—						
Indigo ... ... cwts.	117	106	64	37,236	26,467	17,190
Myrabollams ... ... ,,	877,340	564,625	744,885	47,54,651	35,39,322	39,52,138
Turmeric ... ... ,,	36,946	68,512	36,886	13,26,481	21,08,191	9,75,345
Other sorts ... ... ,,	3,478	7,007	6,741	1,52,290	2,50,436	2,00,976

Fish (excluding Canned Fish)—							
Fish—dry Unsalted	cwts.	5,478	5,587	4,233	1,78,753	1,69,028	1,22,369
„ „ Salted	„	660	45	.....	18,107	1,094	.....
Fishmaws and Sharkfins	„	4,039	3,617	3,692	8,62,554	7,55,118	7,57,610
Fodder, Bran and Pollards—							
Bran and Pollards	tons.	3,819	2,401	1,305	4,38,888	2,92,373	1,86,451
Other sorts	„	246	2	3	21,839	231	1,000
Fruits and Vegetables—Fresh	value.	.....	.....	.....	8,78,050	11,93,738	14,53,849
„ „ Dry	tons.	1,325	2,700	1,495	6,96,333	9,34,862	5,92,245
Furniture and Cabinetware	value.	.....	.....	.....	3,57,754	2,75,473	3,21,864
Glass and Glassware	„	.....	.....	.....	1,39,432	1,01,370	1,05,140
Grain, Pulse and Flour—							
Barley	tons.	10,562	1,278	537	13,48,074	1,76,180	1,17,553
Jowar and Bajree	„	1,634	7,080	14,124	2,52,203	11,42,403	18,99,700
Maize	„	3,089	611	15	3,43,666	84,836	2,575
Oats	„	27	66	3	5,241	10,895	825
Pulse—Gram	„	6,412	4,299	3,037	10,23,603	8,88,512	7,23,631
„ Lentils	„	5,664	15,632	9,999	10,46,358	33,40,879	19,86,672
„ Beans	„	2,350	279	198	3,01,692	58,104	46,328
„ Other sorts	„	5,741	3,967	1,672	12,67,277	9,98,687	4,55,300
Rice not in the husk	„	15,059	26,780	16,066	39,06,737	63,47,583	42,87,527
Wheat	„	58,347	42,030	6,395	96,93,173	79,16,210	11,71,966
Wheat Flour	„	24,053	21,783	21,377	57,52,551	55,47,869	52,90,108
Other sorts	„	659	971	662	1,16,969	1,78,099	1,46,771
Gums and Resins—							
Arabic	cwts.	7,702	11,604	8,134	2,06,800	2,69,766	2,15,610
Other sorts	„	17,348	32,740	21,618	4,63,182	8,66,273	85,015
Hardware and Cutlery including Platedware	value.	.....	.....	.....	4,86,331	4,30,496	3,56,218
Hides and Skins—							
Hides—raw	tons.	55	417	298	1,13,801	7,10,283	5,72,811

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1924-1925.	1925-1926.	1926-1927.	1924-1925.	1925-1926.	1926-1927.
Hides and Skins—*contd.*				Rs.	Rs.	Rs.
Skins—Raw ... ... tons.	3,402	3,979	4,576	46,84,489	55,84,932	66,45,640
Hides—Tanned or Dressed ... ... ,,	1,419	954	945	56,96,614	38,90,645	33,58,301
Skins—Tanned or Dressed ... ... ,,	785	626	82	39,11,748	33,70,847	43,57,466
Horns tips & pieces of horn & hornmeal.. cwts.	11,811	10,392	8,468	2,27,883	2,68,444	2,07,950
Instruments, apparatus and appliances and part thereof ... ... value.	... ..	.....	.....	10,113	51,498	95,329
Jewellery and Plate of gold and silver ,,	.....	.....	.....	79,680	6,99,707	51,170
Lac ... ... cwts.	52	13	2,872	6,128	2,520	2,19,514
Leather, Unwrought ... ... ,,	1,763	2,066	2,236	2,32,902	3,50,165	3,65,747
Manufactures—						
Bags, Trunks and travelling requisites ... ... value.	.....	... ..	.....	28,823	55,428	46,473
Saddlery and harness ... ... ,,	.....	.....	.....	17,401	72,730	19,805
Other sorts ... ... ,,	... ...	.....	.....	93,214	96,177	84,425
Manures:—						
Bones ... ... tons.	10,866	9,649	8,762	13,11,654	10,94,054	10,23,418
Other sorts ... ... ,,	504	205	375	1,07,698	34,802	67,425
Metals and Ores—						
Brass, Bronze and similar alloys, Wrought ... ... cwts.	1,854	2,498	2,556	4,22,339	4,89,378	5,55,690
Copper—Wrought ... ... ,,	709	1,037	962	78,364	1,11,546	94,350
Iron or Steel (Pig) ... ... tons.	78	.....	.....	5,740	.....	.....
,, ,, manufactures ... ... ,,	7,004	4,842	1,691	4,29,609	3,31,804	1,70,583
Manganese Ore ... ... ,,	277,009	279,340	227,176	64,64,180	71,06,670	61,93,322
Metals—Other sorts ... ... cwts.	2,913	1,732	2,723	4,20,711	3,29,226	4,64,027
Ores—Other sorts ... ... tons.	11,357	7,940	8,937	2,08,333	1,46,699	1,66,012

Mica ... ... cwts.	80	46	34	11,650	8,496	26,366
Oils—						
Animal ... ... gallons.	5,953	.....	2,137	9,677	.....	3,191
Essential—Cinnamon ... .. „	44	222	.....	7,200	10,000	.....
„ Sandalwood oil ... .. „	19,418	12,385	14,558	30,51,478	17,54,727	20,64,200
„ Ginger grass oil ... „	395	168	611	13,555	7,499	24,493
„ Palm rosa ... ... „	6,611	10,064	7,483	5,57,014	7,30,379	3,18,555
„ Thymol ... . „	780	63	.....	66,476	6,801	.....
„ Other sorts ... ... „	4,050	2,770	2,484	1,83,094	65,774	50,177
Cocoanut ... . „	5,317	5,131	4,883	18,851	19,191	17,371
Castor ... ... „	2,291	1,284	2,403	7,657	3,925	6,635
Groundnut ... ... „	4,102	24,652	13,219	10,322	82,070	41,020
Gingelly ... ... „	51,807	70,028	49,607	1,34,247	1,67,656	1,23,680
Linseed ... ... „	1,024	1,764	2,014	2,705	5,966	6,797
Mustard or rape seed ... ... „	3,703	4,896	3,287	12,222	16,082	10,214
Vegetable, other sorts... ... ... „	8	3,702	133	100	6,497	585
Mineral oil ... ...value.	627	293	683	1,018	740	1,173
Oil Cakes—						
Cotton cake ... . tons.	6	.....	.....	690	.....	.....
Ground nut cake ... ... „	20,185	16,604	35,379	33,13,488	25,66,363	49,64,754
Linseed cake ... ... „	8,614	10,966	28,369	14,16,355	17,22,440	37,19,948
Rape and Sesamum cake. .... „	625	796	66	1,03,342	1,34,995	12,291
Other sorts .. .. „	4,913	6,408	2,410	7,46,634	10,43,339	3,24,905
Perfumery ... ... value	.....	.....	.....	84,387	95,340	97,196
Paints and Painters' materials ... „	.....	.....	.....	20,541	57,765	82,260
Paper Pasteboard ... ... cwts.	70	99	247	4,547	7,675	22,378
Paper Making Materials ... . „	2,648	15,260	7,277	21,162	1,65,061	88,475
Precious Stones and Pearls ... ... value.	.....	.....	.....	22,810	35,106	21,908
Provisions and Oilmanstores—						
Butter ... ... cwts.	4,607	4,634	4,957	6,04,860	6,27,925	5,82,534
Ghi ... ... „	3,048	5,790	3,175	3,29,450	5,19,945	3,63,344
Pickles, chutnies, and condiments... „	13,497	11,164	12,767	4,76,479	3,97,926	3,81,531
Other sorts ... ...value.	...	.....	.....	2,07,913	2,00,599	1,77,299
Seeds—						
Essential—						
Ajma ... ... tons.	453	481	160	1,20,343	2,14,751	61,131
Ajwan ... ... „	1,914	1,959	10	3,73,340	3,71,234	3,390

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1924-1925.	1925-1926.	1926-1927.	1924-1925.	1925-1926.	1926-1927.
Seeds—*contd.*							
Essential—*contd.*					Rs.	Rs.	Rs.
Coriandar	tons.	1,565	929	656	6,34,960	4,01,751	3,11,139
Cummin	,,	1,416	832	513	12,67,691	6,90,641	4,36,176
Fennel	,,	511	477	358	2,08,410	1,83,127	1,36,645
Fenugrek	,,	1,097	732	527	3,37,457	2,35,314	1,89,704
Suva or Dil	,,	1,142	759	827	2,89,026	1,81,702	2,15,181
Others	,,	18	18	.....	8,216	10,363	3,779
Castor	,,	64,635	83,554	55,091	1,96,30,537	1,98,31,661	1,09,33,749
Copra or cocoanut kernel	,,	111	110	112	76,185	71,534	71,894
Cotton	,,	125,882	124,850	42,786	1 50,38,611	1,35,38,255	37,74,515
Groundnuts	,,	45,949	84,614	50,051	1,27,79,159	2,15,89,244	1,25,21,723
Linseed	,,	187,353	153,133	78,279	5,07,67,359	4,20,74,728	1,76,12,826
Mowra	,,	1,819	924	14,500	3,67,272	1,81,086	23,18,270
Mustard	,,	3,553	2,449	793	12,81,072	8,89,037	2,67,502
Niger	,,	1,747	1,299	587	3,51,123	2,66,030	1,46,394
Poppy	,,	3,762	3,963	1,595	10,96,942	11,19,740	4,98,836
Rape	,,	41,120	21,950	3,686	99,36,052	56,18,735	9,24,887
Teelseed	,,	27,557	34,079	1,264	86,21,263	1,00,94,900	3,96,806
Other sorts	,,	4,559	2,186	1 268	8,36,665	4,96,521	3,05,341
Soap	cwts.	6,785	5,170	6,696	1,99,607	1,51,238	2,04,103
Spices :—							
Betelnuts	cwts.	2,058	1,978	1,950	1,07,937	1,14,586	1,14,776
Cardamoms	,,	4,091	4,238	5,983	13,84,148	15,12,229	18,45,652
Chillies	,,	2,219	2,722	3,504	81,079	89,803	1,14,550
Ginger	,,	23,636	24,221	34,132	13,07,440	13,01,135	13,29,916

Pepper ... ... cwts.	13,444	32,563	30,860	6,19,953	21,92,058	19,33,433
Other sorts ... ... ,,	190	195	119	4,826	9,111	4,000
Stationery excluding Paper ... ... value.	.....	.....	.....	65,433	56,786	60,022
Sugar—16 Dutch standard and above ... tons.	374	192	130	2,56,694	1,17,417	81,823
Sugar—Confectionery ... ... ,,	10	6	3	12,274	5,140	4,136
,, Molasses ... ... ,,	191	125	116	1,03,969	72,516	57,266
Tea Black ... ... lbs.	2,574,728	2,531,169	1,332,777	28,78,500	28,98,025	15,20,602
Tallow and Stearine including grease and animal fat ... ... cwts.	2,618	3,053	3,225	1,03,521	1,27,080	1,50,482
Textiles:—						
Cotton—Raw ... ... tons.	415,401	484,964	378,925	62,80,81,057	62,15,03,874	39,99,32,359
,, Waste ... ... cwts.	126,997	197,018	230,672	47,24,531	63,90,399	52,86,936
,, Kapok ... ... ,,	18,316	12,161	15,755	10,03,069	7,49,178	8,99,052
,, Twist and yarn ... ... lbs.	36,060,849	31,535,548	41,205,685	3,64,99,928	2,90,48,845	3,06,22,308
,, Canvas ... ... yds.	49,076	36,972	39,503	46,251	35,416	32,675
,, Handkerchiefs and shawls ... No.	243,689	204,454	133,512	1,77,081	1,28,636	78,985
,, Hosiery ... ... value.	.....	.....	.....	70,640	62,322	44,745
,, Grey piece-goods (unbleached) yds.	43,718,388	36,875,905	19,333,436	1,80,70,212	1,00,64,790	57,83,896
,, White ,, ,, (bleached) ,,	861,793	569,946	1,110,937	3,19,189	1,76,298	3,19,971
,, Coloured, printed or dyed piece-goods ... ... ,,	98,445,509	82,814,149	129,503,893	3,27,98,629	2,53,94,626	4,06,01,017
,, Thread, sewing ... ... lbs.	278,719	247,166	202,808	3,57,636	3,69,207	2,32,618
,, Manufactures, other sorts ... ,,	2,067,784	1,404,659	1,186,170	18,13,013	11,19,333	11,53,712
Haberdashery and Millinery ... ...value.	.....	.....	.....	4,47,062	7,29,499	8,75,632
Hemp—Raw ... ... cwts.	184,426	180,010	96,384	54,93,018	48,16,465	18,58,056
,, Manufactures ... ... value.	.....	.....	.....	650	1,350	1,500
Jute Manufactures ... ... ,,	.....	.....	.....	14,96,309	8,99,927	10,80,945
Silk—Raw ... ... lbs.	309,400	249,225	235,886	7,26,457	6,60,545	4,13,409
,, Goods mixed with other materials yds.	4,781	3,269	55,090	5,980	25,902	50,525
,, Piece-goods ... ... ,,	29,290	11,667	3,875	60,498	17,965	8,750
,, Thread, sewing ... ... lbs.	400	.....	790	2,000	.....	5,200
,, Other sorts ... ... ,,	1,796	.....	155	5,674	.....	1,898
Wool—Raw ... ... ,,	23,401,210	17,984,518	17,158,512	2,57,10,180	1,70,46,964	1,58,91,700
,, Carpets and rugs ... ... ,,	1,708,149	747,224	805,165	51,85,100	34,56,212	30,44,050
,, Piece-goods ... ... yds.	23,417	8,360	27,401	55,941	23,532	45,999
,, Shawls ... ... No.	1,825	1,087	54	13,800	6,424	650

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued.*)

ARTICLES.	Quantities.			Value.		
	1924-1925.	1925-1926.	1926-1927.	1924-1925.	1925-1926.	1926-1927.
Textiles—*contd.*						
Wool manufactures, other sorts ... lbs.	132,474	16,790	60,981	Rs. 71,945	Rs. 35,359	Rs. 1,04,188
Tobacco—						
Unmanufactured ... ... „	5,894,147	4,635,564	4,892,388	30,12,059	22,49,197	24,02,308
Manufactured Cigars ... ... „	16,026	9,363	11,311	43,590	19,320	23,596
„ Cigarettes ... ... „	9,004	8,064	8,395	13,115	10,528	12,932
„ Other sorts ... ... „	1,317	3,217	1,416	850	2,658	1,410
Toys and requisites for games and sports including fishing tackle ... value.	.....	.....	.....	1,37,539	1,27,078	1,76,255
Umbrellas, parasols and sunshades ... No.	17,098	17,915	36,810	47,428	38,480	82,998
Wax of all kinds ... ... cwts.	489	1,419	546	46,623	1,49,035	57,623
Vehicles of all kinds ... ... value.	.....	.....	.....	30,657	2,285	6,392
Wood and Timber—						
Timber—Teakwood ... ... Cubic tons.	760	549	1,093	2,12,235	1,43,097	2,76,433
„ Other sorts ... ... „ „	365	.....	.....	42,218	¶	¶
Wood—Firewood ... ... tons.	339	26	.....	4,068	193	.....
„ Ornamental—Sandal ... „	494	701	614	10,08,600	12,53,812	10,47,900
„ „ Other sorts ... value.	.....	.....	.....	465	¶	¶
„ and Timber, other kinds of „	.....	.....	.....	.....	73,062	56,582
„ Manufactures of, other than cabinetware and furniture. „	.....	.....	.....	1,45,119	1,18,746	1,08,959
Articles exported by Post ... ... „	.....	.....	.....	1,20,37,105	1,23,27,781	1,06,61,281
All other Articles ... ... „	.....	.....	.....	28,96,382	37,93,152	21,18,328
Total Indian Merchandise Value Rs.	.....	.....	.....	98,60,52,738	94,73,79,559	65,21,61,110

FOREIGN MERCHANDISE.

Animals, Living	No.	155	126	131	6,60,725	3,59,639	3,09,260
Apparel	value.	.....	.....	.....	17,69,366	14,46,601	12,91,692
Arms, ammunition and parts thereof ...	„	.....	.....	.....	90,000	64,994	45,446
Books and printed matter	cwts.	589	809	512	1,18,060	1,96,280	1,35,525
Boots and Shoes	pairs.	6,749	7,159	4,916	31,633	42,393	20,102
Building and engineering materials ...	value.	.....	.....	.....	47,743	17,689	19,584
Candles	lbs.	4,560	713	420	2,673	374	180
Chemicals and chemical preparations ...	value.	.....	.....	.....	2,80,002	2,82,422	1,70,398
Clocks and Watches and parts thereof ..	„	.....	.....	.....	14,864	19,223	20,088
Coal and Coke	tons.	42,342	39,602	33,802	12,86,097	9,53,477	7,67,912
Coffee	cwts.	5,299	5,158	6,739	2,31,348	2,29,502	3,48,669
Cutlery	value.	.....	.....	.....	4,57,099	3,12,368	2,27,171
Drugs and Medicines—							
Assafoetida	cwts.	868	1,538	1,349	63,286	95,603	77,766
Camphor	lbs.	7,097	9,426	10,607	20,182	25,442	27,210
Cassia Lignia	cwts.	4,281	2,541	3,433	1,08,953	62,814	83,357
Other sorts	value.	.....	.....	.....	1,95,633	1,46,074	1,44,720
Dyeing and Tanning substances—							
Cochineal	cwts.	603	148	66	65,443	15,714	9,906
Alizarine	lbs.	300	24,213	1,229	225	18,454	750
Aniline	„	273,885	191,891	188,276	5,65,652	4,35,146	3,86,506
Saffron	„	12,525	6,632	11,367	86,604	85,970	44,632
Other sorts	cwts.	1,206	942	1,885	53,378	56,686	86,709
Earthenware and Porcelain	value.	.....	.....	.....	4,32,449	2,51,008	1,74,186
Fish—Fishmaws and sharkfins ...	cwts.	3,273	3,321	2,886	7,44,316	6,53,950	5,83,075
Dry, salted and unsalted.. ...	„	5	283	84	300	7,325	2,760
Fruits and Vegetables—Fresh ...	value.	.....	.....	.....	368	10,925	43,028
Fruits and Vegetables, Dry—Dates ...	tons.	899	953	590	1,93,287	1,78,672	1,35,992
„ „ „ Other sorts ...	„	976	1,176	906	9,15,986	11,11,741	7,48,195
Furniture and Cabinetware	value.	.....	.....	.....	99,107	1,37,612	85,634
Glass and Glassware—							
Beads and false pearls	cwts.	895	803	400	1,07,810	72,571	37,115
Sheet and plate	Supl. Ft.	56,384	73,935	45,572	25,315	37,290	26,111
Other sorts	value.	.....	.....	.....	6,50,429	4,86,244	3,28,635
Canes and Rattans	cwts	350	689	.....	18,842	42,991	19,982

¶ Included under Wood and Timber—other kinds.

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1924-1925.	1925-1926.	1926-1927.	1924-1925.	1925-1926.	1926-1927.
				Rs.	Rs.	Rs.
Grain, Pulse and Flour—						
Rice not in the husk ... ... tons.	31	35	19	6,680	8,370	4,285
Other sorts ... ... ,,	17	.....	.....	3,860	80	32
Gums and Resins—						
Arabic ... ... cwts.	18,187	20,605	15,150	5,34,573	5,68,147	5,04,634
Benjamin ... ... ,,	573	647	366	31,598	35,780	21,147
Olibanum ... ... ,,	14,824	16,838	16,787	5,14,762	5,54,988	5,20,567
Other sorts ... ... ,,	12,865	14,179	14,374	5,38,433	4,46,646	6,74,286
Hardware ... ... value.	.....	.....	.....	15,81,098	12,58,371	11,24,207
Hides and Skins—						
Skins—Raw ... ... tons.	443	307	324	1,39,86,221	1,10,45,917	1,15,280,06
Skins—Dressed or Tanned ... ... ,,	7	1	.....	1,91,045	5,245	2,129
Horns, tips and pieces of horn and hornmeal ... ... cwts.	567	450	1	52,482	48,975	875
Ivory, unmanufactured ... ... lbs.	50,952	52,237	27,801	3,29,678	2,98,298	1,66,599
,, manufactured ... ... value.	.....	.....	.....	1,655	10	27,135
Instruments, Apparatus and Appliances and parts thereof—						
Electrical ... ... ,,	.....	.....	.....	1,00,559	1,97,750	3,64,068
Musical ... ... ,,	.....	.....	.....	62,567	68,810	35,792
Photographic ... ... ,,	.....	.....	.....	1,64,851	32,226	43,876
Other sorts ... ... ,,	.....	.....	.....	1,05,966	97,838	88,154
Jewellery and plate of gold and silver.. ,,	.....	.....	.....	1,54,620	1,25,716	2,20,369
Precious Stones and Pearls ... ... ,,	.....	.....	.....	1,94,845	3,15,900	3,55,725

Leather, Unwrought ... ...cwts	176	128	33	28,034	29,398	9,376
„ Manufactures ... ... value.	.....	.....	.....	1,28,712	93,842	83,272
Liquors—						
Ale, Beer and Porter ... ... gallons.	24,759	7,931	4,523	61,309	31,380	9,027
Cider and other fermented liquors. „	23	24	4	133	144	89
Spirit-Brandy ... ... „	207	171	169	6,061	4,850	3,377
„ Whisky ... ... „	991	829	155	19,669	24,472	3,366
„ Other sorts ... ... „	18,393	21,805	9,923	45,127	74,540	17,598
Wines—Port and other still red wines „	492	144	76	10,402	2,641	1,739
„ Other sorts ... ... „	1,122	289	158	18,359	6,242	3,247
Machinery and Mill Work ... ... value.	.....	.....	.....	8,82,114	6,00,002	7,03,618
Mats and Mattings ... ... sq. yds.	34,495	31,656	42,651	36,877	28,836	30,503
Matches ... ... Gross of Boxes.	232,967	221,377	77,110	5,27,076	4,84,749	1,81,210
Metals and Ores—						
Brass, Bronze & similar alloys Wrought ... ... cwts.	1,559	736	940	1,26,394	64,489	61,322
Copper—Wrought ... ... „	5,700	4,056	4,853	3,93,822	2,70,588	2,83,781
Iron or Steel ... ... tons.	11,461	14,117	21,780	8,48,148	7,51,848	10,06,457
Tin, unwrought ... ... cwts.	539	289	803	85,045	50,923	1,47,373
Metals, other sorts ... ... „	3,386	3,438	3,277	5,33,220	4,54,800	3,63,819
Oil Mineral Kerosene ... ... gallons.	5,359	1,386	2,586	3,528	1,071	2,507
„ „ Other kinds ... ... „	4,227,659	5,206,285	5,181,551	11,12,849	16,93,879	19,37,080
„ Other sorts ... ... „	2,277	3,046	1,508	59,097	36,431	6,250
Paints and Colours ... ... cwts.	1,363	985	2,263	1,11,266	97,401	1,01,439
Paper and Pasteboard ... ... value.	.....	.....	... ..	2,46,417	1,92,671	1,00,850
Prints, Engravings and Pictures ... „	.....	... .	.....	27,301	25,922	17,029
Perfumery ... ... „	.....	.....	.....	94,699	76,766	72,275
Pitch Tar and Dammer ... ... cwts.	606	734	786	10,111	8,759	8,829
Precious stones and Pearls unset ... value	... ..	.....	.....	1,94,845	3,15,900	3,55,725
Provisions and Oilmanstores ... ... cwts.	3,865	4,368	2,411	1,81,864	2,26,370	1,50,268
Shells and Cowries ... ... value.	.....	.....	.....	24,176	50,014	38,420
Soap ... ... cwts.	1,291	878	512	62,658	33,656	25,910
Rubber Raw ... ... lbs.	200	560	.....	200	500	.....
Rubber Manufactures ... ... value.	.....	.....	.....	1,25,663	1,02,218	109,524

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*concluded*).

ARTICLES.	Quantities.			Value.		
	1924-1925.	1925-1926.	1926-1927.	1924-1925.	1925-1926.	1926-1927.
				Rs.	Rs.	Rs.
Spices—						
Cardamoms ... ... cwts.	112	173	67	47,761	65,067	18,865
Cloves ... ... „	25,642	29,210	8,371	17,77,762	19,26,691	4,97,490
Other sorts ... ... „	942	560	741	43,526	26,783	30,190
Stationery ... ... value.	.....	.....	.....	2,19,442	1,52,637	1,39,781
Stone and Marble ... ... tons.	14	15	39	14,805	10,565	14,027
Sugar—						
Sugar 16 Dutch standard and above... „	14,957	10,121	6,368	62,81,538	30,52,567	16,03,094
Confectionery... ... ... „	8	3	12	21,590	4,380	9,588
Tea—Black ... ... „	175,407	206,206	101,859	1,46,632	1,71,460	77,502
„ Green ... ... „	124,540	110,900	35,510	1,17,264	1,03,716	43,403
Textiles—						
Cotton—Raw ... ... tons.	11,298	8,018	2,034	2,37,47,886	1,62,06,814	36,39,386
„ Twist and yarn ... ... lbs.	958,661	973,531	907,239	15,88,969	13,36,921	11,43,292
„ Canvas ... ... yds.	33,925	36,440	7,548	35,646	36,749	5,750
„ Handkerchiefs and shawls ... No.	31,000	67,775	16,128	27,390	44,345	6,115
„ Hosiery... ... ... value.	.....	.....	.....	4,34,074	3,53,403	3,12,761
„ Lace and patent net... ... yds.	11,085	8,372	1,250	4,795	4,720	690
„ Grey piece-goods (unbleached) „	31,680,540	15,208,165	11,188,706	1,28,87,345	55,92,747	34,71,431
„ White „ (bleached) „	5,751,873	6,558,993	4,272,200	35,02,931	26,73,697	15,73,510
„ Coloured, printed or dyed piece-goods ... ... „	11,854,637	9,853,071	9,695,558	56,82,490	43,04,941	41,81,441
„ Fents of all descriptions ... „	55,185	28,069	59,664	23,645	10,107	22,757
„ Thread-sewing ... ... lbs.	94,476	68,171	61,329	1,72,437	1,24,549	1,39,465
„ Rope ... ... „	2,236	595	1,122	1,810	2,007	704
„ Manufactures, other sorts ... „	173,624	38,435	18,562	1,61,039	48,450	19,649
Haberdashery and Millinery ... value.	.....	.....	.....	6,79,300	6,32,754	5,76,942
Silk—Raw ... ... lbs.	16,628	5,318	12,634	1,44,550	43,095	86,870

Silk Yarn noils and warps	lbs.	11,018	24,116	13,330	94,275	197,189	1,04,119
,, Goods mixed with other materials	yds.	10,375	28,153	16,139	10,100	27,241	19,188
,, Piece-goods	,,	206,843	98,673	126,242	3,05,188	1,42,125	1,61,252
,, Thread, sewing	lbs.	6,110	2,205	330	34,924	31,400	1,980
,, Manufactures, other sorts ...	,,	1,775	894	2,141	21,050	9,038	38,958
Wool—Raw	,,	280,784	1,391,768	15,792	2,28,175	10,43,112	12,850
,, Piece-goods	yds.	99,819	115,500	83,698	2,42,849	2,34,530	2,14,050
,, Shawls	No.	3,081	7,221	2,047	16,555	42,384	7,560
,, Manufactures, other sorts ...	lbs.	898,907	1,239,359	1,256,281	37,56,189	50,65,836	42,00,004
Tobacco—Unmanufactured	,,	129,668	.....	151	1,40,998	.....	440
,, Manufactured	,,	21,113	12,341	6,451	1,00,991	37,660	30,916
Toys and requisites for games & sports and fishing tackle	value.	.....	.....	.....	85,466	99,737	59,330
Umbrellas including Parasols and sunshades	No.	30,577	35,722	67,779	68,830	67,430	1,20,341
Vehicles all sorts excluding locomotives, etc., for railways	value	.....	.....	.. ...	7,12,226	8,03,604	5,88,060
Wood and Timber—							
Timber—Teak	cubic tons.	64	141	122	22,197	39,524	39,027
,, other...	,, value.	.....	.....	...	13,810	¶	¶
Wood—Ornamental	,,	.....	.....	.....	33,986	¶	¶
Wood and Timber, other kinds of...	,,	.....	.....	.....	.. ...	50,894	15,832
,, Manufacture of (other than cabinetware and furniture) ...	,,	.....	.....	.....	1,04,039	1,64,544	1,43,325
Articles re-exported by Post	,,	.....	.....	.....	11,72,934	11,84,236	10,42,232
All other Articles	,,	.....	.....	.....	11,98,987	7,69,490	12,88,024
Total Foreign Merchandise Value	Rs.	.....	.....	.....	9,90,94,022	7,57,85,191	5,37,44,532
Total Indian and Foreign M'dise Value	Rs.	.....	.....	.....	1,08,51,46,760	1,02,31,64,750	70,59,05,642
Treasure—Gold (Private)...	ozs.	53,220	40,256	8,459	32,76,068	22,86,191	4,85,188
,, Silver (do.)...	,,	17,769,877	14,012,370	7,954,393	3,63,24,768	2,52,72,586	1,44,63,367
Total Gold and Silver...	ozs.	17,823,097	14,052,626	7,963,252	3,96,00,836	2,75,58,777	1,49,48,505
Grand Total Value	Rs.	.....	.....	.....	1,12,47,47,596	1,05,07,23,527	72,08,54,147

¶ Included under "Wood and Timber, other kinds of."

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myraboilams from Bombay to Europe (including Port Said for orders) during the years 1892 *to* 1923.

Years.	Cotton.	Wool and Goat Hair.	Linseed.	Rape Seed.	Gingelly Seed.	Wheat.	Myrabollams.
	Bales.	Bales.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
1892	954,243	53,275	3,805,823	1,758,459	1,227,560	9,374,762	620,133
1893	857,771	49,588	4,319,264	4,275,862	1,510,317	5,048,690	563,053
1894	797,070	54,678	5,389,941	3,306,108	1,126,418	1,561,048	1,076,482
1895	624,465	61,586	2,639,749	1,829,827	1,379,335	2,522,933	775,582
1896	772,258	58,520	3,214,613	1,495,463	1,186,842	1,429,572	839,314
1897	511,899	51,710	775,838	1,874,663	831,398	5,343	555,081
1898	490,544	51,653	2,729,122	2,287,393	1,847,419	5,781,881	685,782
1899	500,232	53,272	2,136,142	1,967,680	1,613,679	2,852,863	752,848
1900	232,425	40,611	811,128	1,050,052	1,613,135	608	878,740
1901	560,434	33,091	1,754,701	2,586,544	1,704,817	38,619	728,055
1902	577,929	39,793	2,017,704	2,742,283	1,881,426	211,397	1,079,241
1903	958,199	49,332	2,957,635	2,614,181	3,063,821	2,783,625	748,187
1904	926,295	58,319	3,808,798	2,182,881	2,266,118	5,302,304	958,886
1905	667,323	63,666	3,485,956	728,041	1,420,503	4,205,315	621,298
1906	989,693	59,101	1,889,089	829,438	1,578,931	485,747	779,584
1907	1,126,376	54,390	2,333,472	2,026,544	2,235,206	552,660	848,293

1908	659,822	47,344	1,046,806	802,923	1,018,619	12,740	1,304,388
1909	672,247	69,121	1,843,403	1,273,005	1,620,631	2,177,644	76,757
1910	1,153,238	68,059	2,546,238	2,137,828	2,864,185	1,673,016	917,208
1911	776,417	62,721	4,905,089	1,383,053	2,016,231	3,326,327	662,892
1912	436,208	64,072	3,579,356	1,069,916	1,012,554	3,805,556	652,080
1913	736,262	63,244	3,713,812	1,042,510	1,695,000	4,997,989	549,488
1914	1,113,016	54,555	2,622,097	678,060	1,280,036	109,323	755,687
1915	4,08,322	82,456	1,603,837	548,494	150,068	1,593,092	601,144
1916	293,876	77,109	5,410,560	451,732	1,130,405	545,656	422,965
1917	358,378	84,151	2,630,619	321,811	639,091	4,636,634	408,692
1918	190,529	109,850	2,474,109	73,181	3,552	1,487,714	800,061
1919	337,043	63,938	2,689,540	396,514	331,022	126,416	538,022
1920	649,736	42,920	1,511,233	729,716	678,059	.....	346,812
1921	503,215	36,931	524,442	165,908	264,842	.....	419,329
1922	628,674	75,326	2,307,369	464,045	610,412	1,000	525,031
1923	980,710	51,734	3,043,144	786,356	156,675	419,046	389,198

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to all Foreign Countries during the years 1924 *to* 1927.

1924	2,520,053	75,992	2,990,141	881,200	468,157	547,085	888,994
1925	2,820,629	66,329	3,524,849	531,136	812,900	1,187,532	605,257
1926	2,257,802	46,347	1,585,096	77,894	72,752	1,38,592	719,078
1927	2,052,225	57,996	1,641,559	52,861	78,940	32,880	883,259

Foreign Countries to which Cotton Grey Piece-Goods of Indian manufacture have been exported from Bombay since 1921-22.
Year ending 31st March.

To	In lakhs of yards (000's omitted).					
	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.
United Kingdom	...	·03	...	2·68	·02	...
Aden and Dependencies	32·28	22·90	24·15	19·95	16·57	20·80
Mesopotamia	16·92	57·66	96·18	130·91	106·68	8·83
Bahrein Islands	3·64	3·85	4·77	6·91	6·47	6·32
Ceylon	1·14	1·27	1·58	2·28	7·14	3·20
Straits Settlements including Labuan	1·30	·49	·82	·28	1·60	1·12
Cyprus	...	...	...	...	...	·77
Egypt	·72	·49	...	...	...	...
Natal	4·93	·51	1·36	·63	1·60	·74
Zanzibar and Pemba	14·58	22·52	17·01	20·47	14·76	15·27
Kenya Colony (formerly known as East African Protectorate)...						
Tanganyika Territory	41·42	43·13	29·17	41·86	39·22	24·97
Somaliland Protectorate ...	19·85	23·42	27·80	49·76	34·97	31·35
Anglo-Egyptian Sudan ...	...	0·19	...	...	...	...
Mauritius and Dependencies ..	14·37	18·23	10·51	14·77	7·49	4·36
Seychelles	7·48	7·58	5·82	4·73	4·21	4·48
Other British Possessions ...	·59	·42	·46	·87	1·01	0·37
Turkey, European	...	...	...	·05	·01	·32
Syria	...	...	...	...	·62	·85
Turkey, Asiatic, Levant and Black Sea ...	1·64	...	2·09	·88	·46	4·66
,, ,, Red Sea ...	...	...	...	0·38	...	...
,, ,, Roumania ...	...	...	...	...	...	·98
Muscat Territory and Trucial Oman	...	...	...	...	...	·27
Other Native States in Arabia...	3·17	4·94	3·84	3·53	4·70	2·07
Persia	2 43	2·73	3·92	2·20	3·73	3·10
Java	18·84	26·39	29·43	55·49	41·30	7·12
Siam	·04	·01	·01	·01	·08	...
China exclusive of Hongkong and Macao	16·87	5·91	1·32	4·36	7·34	·50
Austria	·08	·01		...	...	...
Egypt	...	...	...	...	·01	...
Portuguese East Africa	...	...	2·35	1·0	3·73	8·72
Madagascar	35·98	55·38	60·54	66·2	55·36	28·26
Re-union	...	...	·01	...	...	...
Smyrna	...	...	...	...	...	...
Italian East Africa (Somaliland and Eriterea)				0·7	0·2	·24
French Somaliland	4·73	2·41	7·46	7·32	8·68	9·10
Bulgaria	...	...	...	...	·63	4·07
Greece	...	...	·25	...	...	...
Other countries	...	...	·08	0·32	·24	·47
	...	...	...	·04	·23	·02
Total Grey Piece-Goods ...	237·95	305·47	330·88	437·19	368·76	193·33
Value in Lakhs of Rupees ...	96·20	111·44	106·42	130·70	100·65	57·84

Foreign Countries to which Indian Cotton Yarns have been exported from Bombay since 1921-22.
Year ending 31*st March.*

To	In lakhs of lbs. (000's omitted).					
	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.
United Kingdom	·63	1·44	8·48	5·06	3·26	2·83
Malta and Gozo	·08	·31	·33	1·18	0·43	·29
Cyprus	2·32	2·76	1·70	3·55	3·74	4·02
Aden and Dependencies... ...	25·91	27·22	22·45	28·53	26·13	37·64
Bahrein Islands	1·69	2·63	2·09	2·26	1·88	2·44
Palestine	·08	·12	·13	·75	1·18	1·19
Mesopotamia	10·23	9·86	8·33	9·21	7·96	10·35
Ceylon	1·88	·87	·82	·97	·69	·56
Straits including Labuan ...	25·53	16·02	13·88	8·10	10·85	11·68
Hongkong	434·95	381·47	196·54	141·23	94·48	166·65
Tanganyika Territory	·02	·01	·02	·05	·08	·12
Anglo-Egyptian Sudan	·03	·02	·01	...	·06	·22
Egypt	46·74	36·62	...	...	...	...
Zanzibar and Pemba	·40	·65	·33	·90	·37	·60
Kenya Colony	·21	·19	·28	·37	·40	·54
Australasia	·02	...	·08	·07	...	·14
Other British Possessions ...	·14	·03	·01	·03	·07	·51
Germany	...	·06	·08	...	...	...
France	·01	...	..	...	·04	...
Belgium	...	·02	·01	·04	·04	...
Italy	...	·06	·41	·27	12·52	·47
Greece	·74	·46	1·49	6·83	4·84	4·85
Tripoli	·66	...	...	...	06	·10
Serbcroat Slovene State ...	·20	·20	·07	·45	·29	·49
Norway	...	...	·10	·02	...	...
Bulgaria	...	...	1·78	·61	2·42	1·03
Roumania	...	...	10	·16	·46	1·04
Celebes and other Islands. ...	...	...	·49	·62	·56	06
Egypt	...	...	45·53	66·67	50·95	50·18
Syria	11·50	16·80	21·33	23·76	17·82	35·99
Smyrna	·37	·20	1·35	4·33	6·60	5·15
TurkeyEuropean	...	...	4·45	3·64	7·85	1·95
Turkey Asiatic	...	...	·43	·05	·21	4·51
Muscat Territory and Trucial Oman	2·07	1·56	1·37	·92	1·07	1·83
Other Native States in Arabia...	1·29	·83	·49	1·02	0·71	·91
Persia	32·49	21·77	23·14	32·42	36·28	44·25
Java	1·69	·31	·82	·57	·59	1·42
Siam	17·57	11·87	12·28	14·29	16·79	16·05
Phillippine Islands and Guano...	·66	·15	·22	.38	·70	·54
China exclds. H'kong	160·88	22·13	6·60	...	...	...
Japan	2·54	...	...	...	·04	·04
Portuguese East Africa	·03	...	...	...	·03	...
German East Africa	†	†	†	...†	...	...
Italian East Africa	·57	2·92	1·40	·99	·47	·67
French Somaliland	...	.	...	...	·80	1·21
Other Foreign Countries ...	·03	·36	2·41	·26	1·76	·71
Total Yarns ..	783·66	559·92	381·83	360·61	315·85	412·05
Value in lakhs of Rupees ...	745·24	537·76	359·80	365·00	290·49	306·22

Exports of Indian Manufactured Yarns by Sea and Rail from Bombay (Converted into Bales of 400 lbs. each) since 1897.

1st January to 31st December.	To China.	To Japan.	Total to China and Japan.	Total to other Ports.	Total Exports by Sea.	Total Exports by Rail.*	Total Exports by Sea and Rail.
1897	361,221	645	361,866	91,095	452,961	5,822	458,783
1898	437,645	475	438,120	108,691	546,811	7,100	553,911
1899	579,619	250	579,869	94,029	673,898	4,408	678,306
1900	253,331	100	253,431	87,998	341,429	5,480	346,909
1901	536,195	.....	536,195	99,599	635,794	6,670	642,464
1902	555,487	.....	555,487	111,259	666,746	7,427	674,173
1903	604,044	.....	604,044	113,256	717,300	8,348	725,648
1904	460,316	3	460,319	113,381	573,700	9,789	583,489
1905	651,870	.....	651,870	91,603	743,473	8,099	751,572
1906	596,926	500	597,426	99,628	697,054	15,417	712,471
1907	412,127	200	412,327	190,387	602,714	19,218	621,932
1908	441,899	.....	441,899	144,312	586,211	18,334	604,545
1909	510,746	.....	510,746	120,406	631,152	19,302	650,454

1910	424,893	.. ...	424,893	130,506	555,399	19,103	574,502
1911	275,087	.....	275,087	121,369	396,456	18,927	415,383
1912	433,989	.....	433,989	137,910	571,899	13,400	585,299
1913	405,359	.....	405,359	107,661	513,020	15,011	528,031
1914	324,586	.....	324,586	108,346	432,932	30,957	463,889
1915	358,777	.....	358,777	107,687	466,464	44,192	510,656
1916	303,692	.....	303,692	102,876	406,568	37,846	444,414
1917	286,365	107	286,472	81,446	367,918	48,203	416,121
1918	108,568	.....	108,568	80,429	188,997	87,115	276,112
1919	270,058	389	270,447	96,633	367,080	47,980	415,060
1920	175,688	.....	175,688	107,692	283,380	119,436	402,816
1921	152,911	10	152,921	157,854	310,775	153,575	464,350
1922	118,970	.....	118,970	143,837	262,807	167,543	430,350
1923	58,241	.....	58,241	150,901	209,142	166,491	375,633
1924	31,161	.....	31,161	138,493	169,654	123,461	293,115
1925	28,633	10	28,633	141,097	169,730	143,174	312,904
1926	44,152	36	44,188	125,279	169,467	¶	.....
1927	2,753	67	2,820	148,568	151,388	¶	.....

* Compiled from Returns received from the Railway Companies. ¶ Figures not available.

SHIPPING—

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries, at Ports in British India

EN

YEAR.	With Cargoes.						In	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.
1917-1918 ...	1,440	131,528	1,905	3,278,911	3,345	3,410,439	1,334	116,262
1918-1919 ...	1,151	113,900	1,975	3,639,088	3,126	3,752,988	851	89,200
1919-1920 ...	1,050	106,104	2,085	5,060,216	3,135	5,166,320	431	48,365
1920-1921 ...	687	88,057	2,432	6,472,974	3,319	6,561,031	396	47,218
1921-1922 ...	853	88,901	2,522	3,877,448	3,375	6,966,349	267	34,553
1922-1923 ...	659	71,602	2,329	6,450,186	2,988	6,521,788	275	34,759
1923-1924 ...	686	68,682	2,341	6,667,894	3,027	6,736,576	315	34,724
1924-1925 ...	635	64,215	2,395	6,924,434	3,030	6,988,649	365	33,645
1925-1926 ...	640	61,953	2,411	7,041,419	3,051	7,103,372	357	32,931
1926-1927 ...	518	51,249	2,365	6,930,836	2,883	6,982,085	397	39,415

CLEAR

1917-1918 ...	3,085	272,743	2,774	5,224,733	5,859	5,497,481	62	3,791
1918-1919 ...	2,219	243,281	2,510	4,898,810	4,729	5,142,091	72	4,109
1919-1920 ...	1,447	100,891	2,491	6,002,962	3,938	6,163,853	105	9,411
1920-1921 ...	1,238	137,038	2,706	6,908,705	3,944	7,045,743	96	9,342
1921-1922 ...	1,072	118,979	2,467	6,433,979	3,539	6,552,958	83	7,945
1922-1923 ...	978	111,357	2,620	7,332,572	3,598	7,443,929	61	9,306
1923-1924 ...	1,016	108,942	2,745	7,897,122	3,761	8,006,064	29	2,093
1924-1925 ...	885	92,947	2,918	8,497,229	3,803	8,590,176	148	7,552
1925-1926 ...	858	87,819	2,727	8,093,819	3,585	8,180,638	65	5,223
1926-1927 ...	871	89,181	2,630	7,800,807	3,501	7,889,988	32	2,901

FOREIGN TRADE.

Entered and Cleared, with Cargoes and in Ballast, from and to Foreign in each Official Year from 1917-1918 *to* 1926-27.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Sailing & Steam Vessels.	Net Tons.
820	1,722,967	2,154	1,839,229	2,774	247,790	2,725	5,001,878	5,499	5,249,668
667	1,410,287	1,518	1,499,487	2,002	203,100	2,642	5,049,375	4,662	5,253,951
506	1,283,611	937	1,331,976	1,481	154,469	2,591	6,343,827	4,072	6,498,296
616	1,438,226	1,012	1,485,444	1,283	135,275	3,048	7,911,200	4,331	8,046,475
306	640,908	573	675,461	1,120	123,454	2,828	7,518,356	3,948	7,641,810
271	741,792	546	776,551	934	106,361	2,600	7,191,978	3,534	7,298,339
418	1,265,031	728	1,299,755	1,001	103,406	2,754	7,932,925	3,755	8,036,331
537	1,591,293	902	1,624,938	1,000	97,860	2,932	8,515,727	3,932	8,613,587
375	1,165,692	732	1,198,623	997	94,884	2,786	8,207,111	3,783	8,301,995
402	1,328,166	799	1,362,581	915	90,664	2,767	8,254,002	3,682	8,344,666

ED.

39	116,923	101	120,514	3,147	276,589	2,823	5,341,656	5,960	5,618,195
59	138,730	181	142,839	2,291	247,390	2,569	5,037,540	4,860	5,284,930
113	328,482	218	337,843	1,552	170,302	2,604	6,331,394	4,156	6,501,696
132	371,661	228	381,003	1,334	146,380	2,838	7,280,366	4,172	7,426,746
477	1,452,254	560	1,460,199	1,155	126,924	2,934	7,886,233	4,089	8,013,157
236	742,897	297	752,203	1,039	120,663	2,856	8,075,469	3,895	8,196,132
161	569,327	190	571,420	1,045	111,035	2,906	8,466,449	3,951	8,577,484
139	444,757	287	452,309	1,033	100,499	3,057	8,941,986	4,090	9,042,485
190	647,728	255	652,951	923	92,542	2,917	8,741,047	3,840	8,833,589
223	800,736	255	803,637	903	92,082	2,853	8,601,543	3,756	8,693,625

SHIPPING—

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at the Chief Port of the Bombay Presidency

EN

YEAR.	WITH CARGOES.						IN	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.
1917-1918 ..	331	39,183	374	1,051,127	705	1,090,310	14	1,719
1918-1919 ...	300	40,834	401	1,119,059	701	1,159,898	20	3,715
1919-1920 ...	263	34,095	619	1,934,787	882	1,968,882	1	441
1920-1921	202	25,676	634	2,035,763	836	2,061,439	1	125
1921-1922 ...	197	25,854	745	2,404,470	942	2,430,324	3	649
1922-1923 ...	140	18,649	598	2,148,809	738	2,167,458	1	217
1923-1924 ...	147	18,271	576	2,195,809	723	2,214,080	3	811
1924-1925 ...	150	19,098	584	2,224,340	734	2,243,438	4	937
1925-1926 ..	143	17,724	616	2,330,516	759	2,348,240	1	88
1926-1927 ...	110	14,547	548	2,115,885	658	2,130,432	3	631

CLEAR

1917-1918 ..	466	54,362	430	1,203,348	896	1,257,710	1	26
1918-1919 ...	364	51,620	358	963,374	722	1,014,994	3	490
1919-1920 ...	233	31,061	638	1,937,833	871	1,968,894	7	838
1920-1921 ...	181	21,623	575	1,881,245	756	1,852,868	10	1,096
1921-1922 ...	137	17,550	479	1,571,560	616	1,589,110	5	663
1922-1923 ..	143	17,080	485	1,746,456	628	1,763,536	...	...
1923-1924 ..	127	14,416	416	1,653,432	543	1,667,848	2	433
1924-1925 ...	79	8,848	402	1,563,419	481	1,572,267	4	843
1925-1926 ...	115	13,244	419	1,662,530	534	1,675,774	4	564
1926-1927 ...	87	9,785	347	1,438,431	434	1,448,216	7	1,162

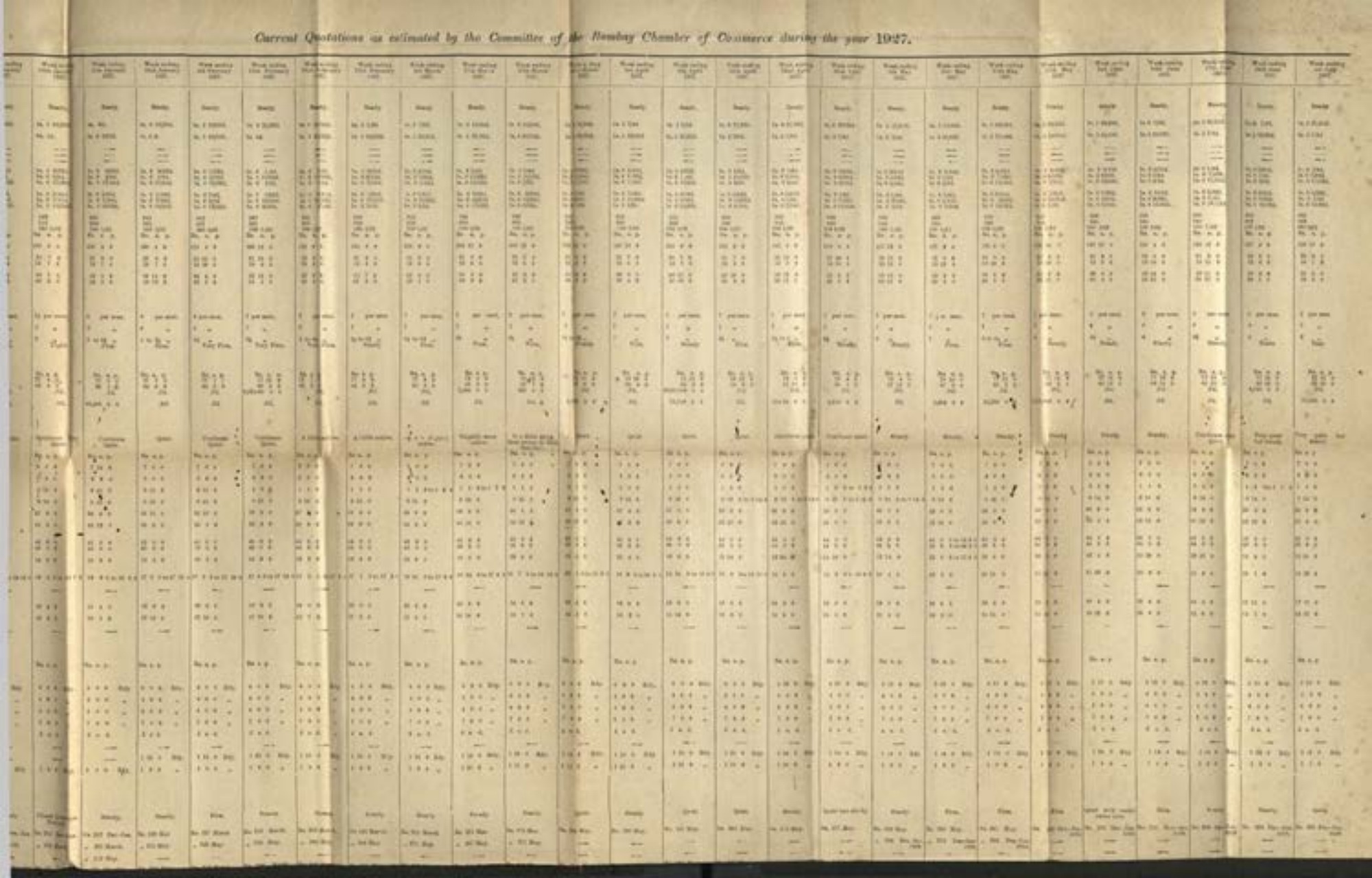
FOREIGN TRADE.

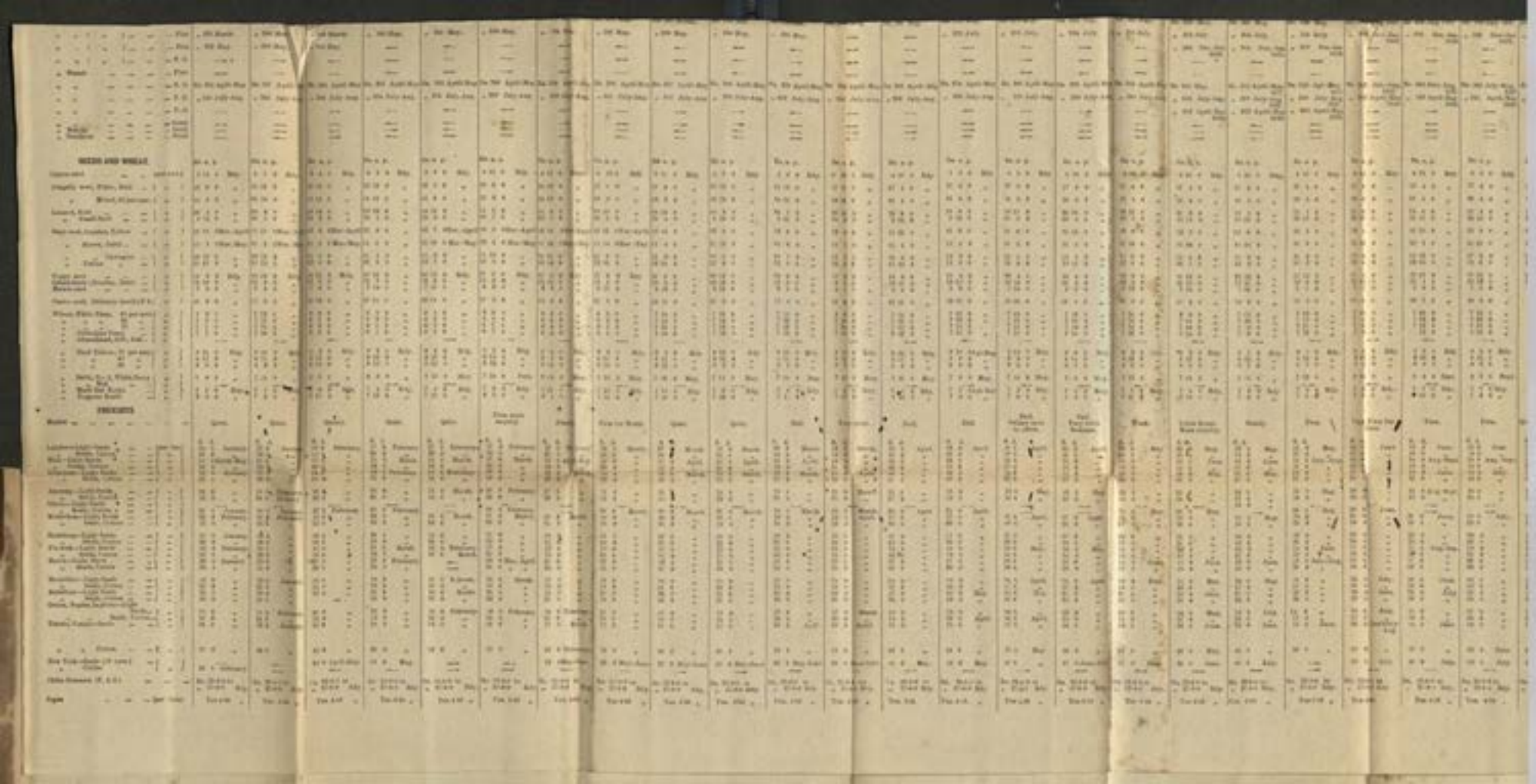
Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from 1917-1918 *to* 1926-1927.

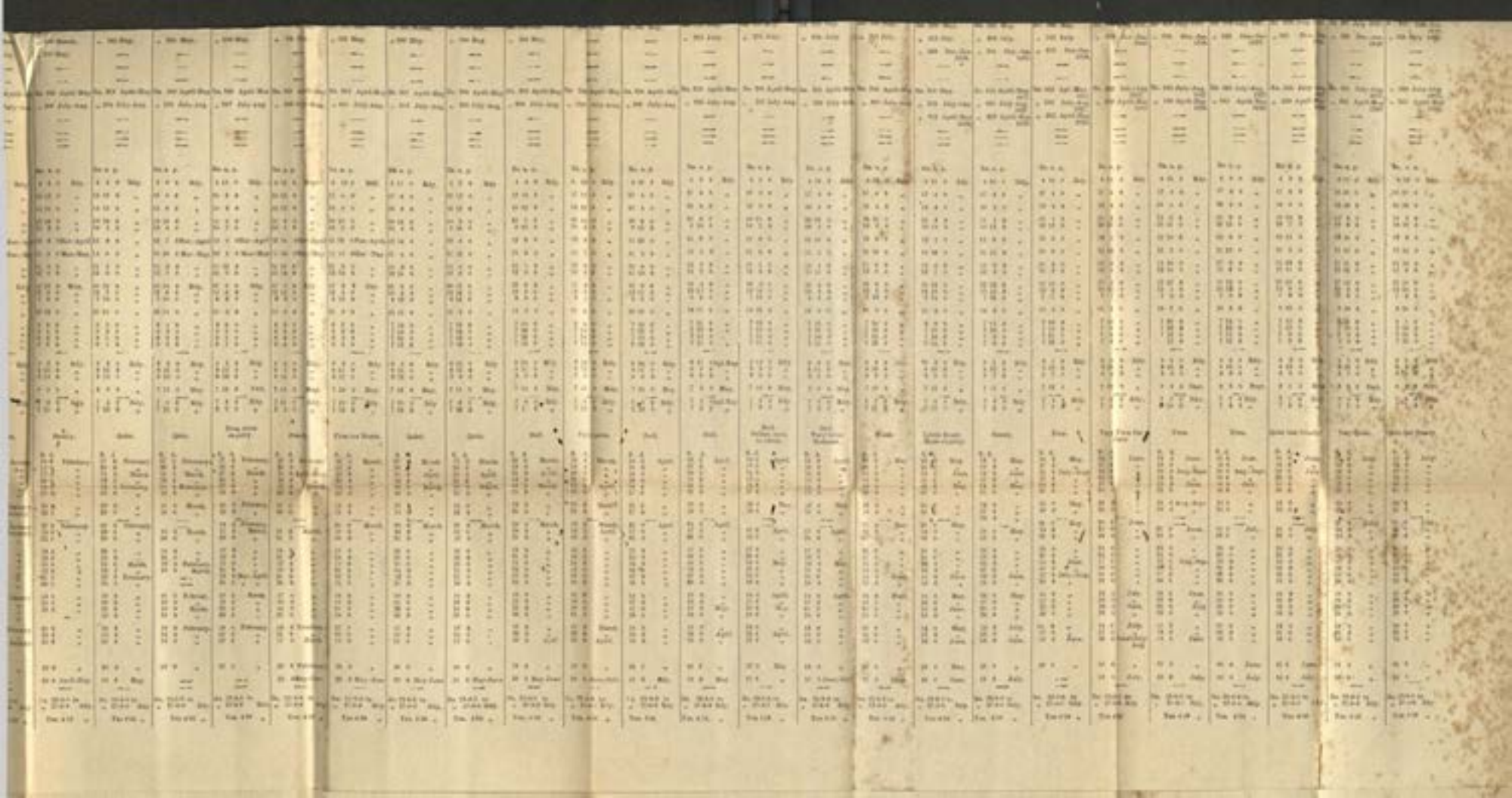
TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Sailing & Steam Vessels.	Net Tons.
60	141,810	74	143,529	345	40,902	434	1,192,937	779	1,233,839
33	85,388	53	89,103	320	44,549	434	1,204,447	754	1,248,996
113	271,652	114	272,098	264	34,536	732	2,206,439	996	2,240,975
93	198,949	94	199,074	203	25,891	727	2,234,712	930	2,260,513
39	88,046	42	88,695	200	26,508	784	2,492,516	984	2,519,019
45	135,260	46	135,477	141	18,866	643	2,284,069	784	2,302,935
67	251,568	70	252,379	150	19,082	648	2,447,377	793	2.466,459
49	146,965	53	147,902	154	20,035	633	2,371,305	787	2,391,340
36	103,893	37	103,981	144	17,812	652	2,434,409	796	2,452,221
33	124,024	36	124,655	118	15,178	581	22,39,909	694	22,55,087
ED.									
12	28,872	13	28,898	467	54,388	442	1,232,220	909	1,286,608
31	66,351	34	66,841	367	52,110	389	1,029,725	756	1,081,835
61	177,780	68	178,618	240	21,899	699	2,115,613	939	2,147,512
51	135.636	61	136,732	191	22,719	626	1,966,381	817	1,989,600
246	732,015	251	732,678	142	18,218	725	2,303,575	867	2,321,788
111	355,716	113	855,716	148	17,080	696	2,102,172	789	2,119,252
88	307,975	85	308,408	129	14,849	499	1,961,407	628	1,976,256
49	166,399	53	167,742	83	9,691	451	1,730,318	534	1,740,009
70	272,770	74	273,364	119	13,808	489	1,935,300	608	1,949,108
84	333,536	91	334,998	94	10,947	431	17,72,267	525	17,83,214

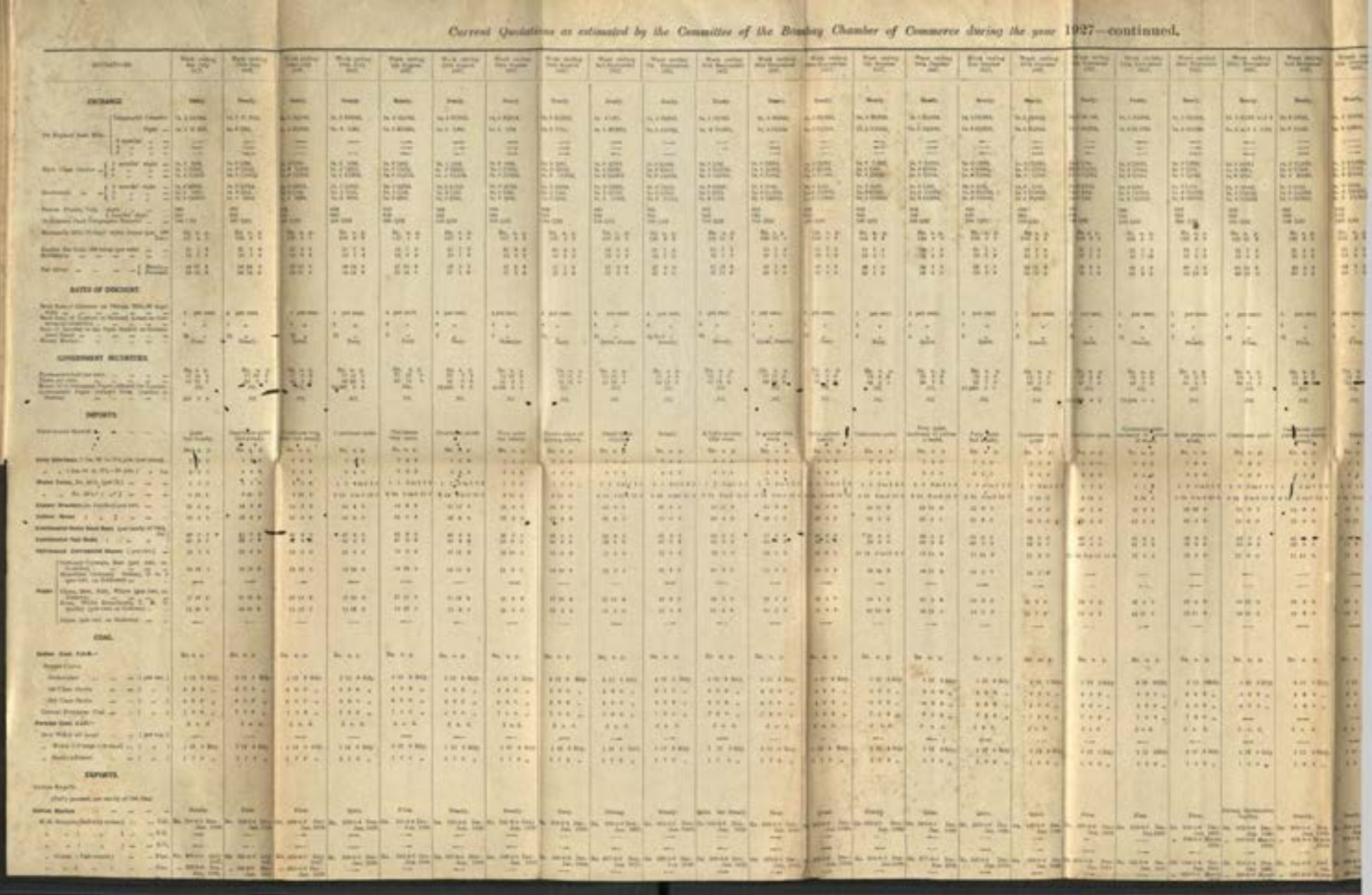
ARTICLES.	Week ending 1st January 1927.	Week ending 8th January 1927.	Week ending 15th January 1927.	Week ending 22nd January 1927.	Week ending 29th January 1927.	Week ending 5th February 1927.	Week ending 12th February 1927.	Week ending 19th February 1927.	Week ending 26th February 1927.	Week ending 5th March 1927.	Week ending 12th March 1927.	Week ending 19th March 1927.	Week ending 26th March 1927.	Week ending 2nd April 1927.	Week ending 9th April 1927.	Week ending 16th April 1927.	Week ending 23rd April 1927.	Week ending 30th April 1927.	Week ending 7th May 1927.	Week ending 14th May 1927.	Week ending 21st May 1927.	Week ending 28th May 1927.	Week ending 4th June 1927.	Week ending 11th June 1927.
EXCHANGE.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.	Rate.
On England Bank Bills, Telegraphic Transfer	Rs. 1 4/32nd	Rs. 1 4/32nd	Rs. 1 4/32nd



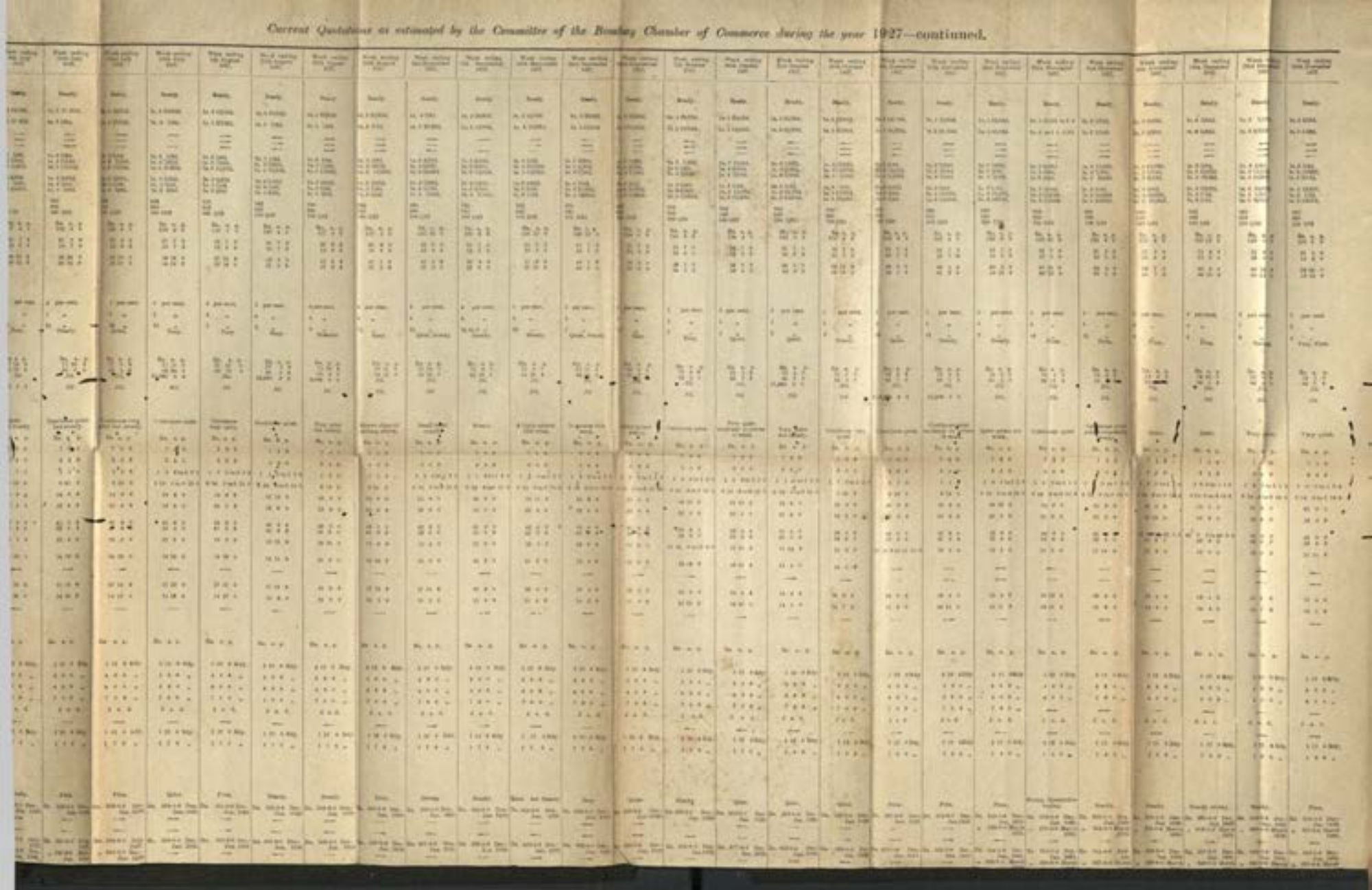


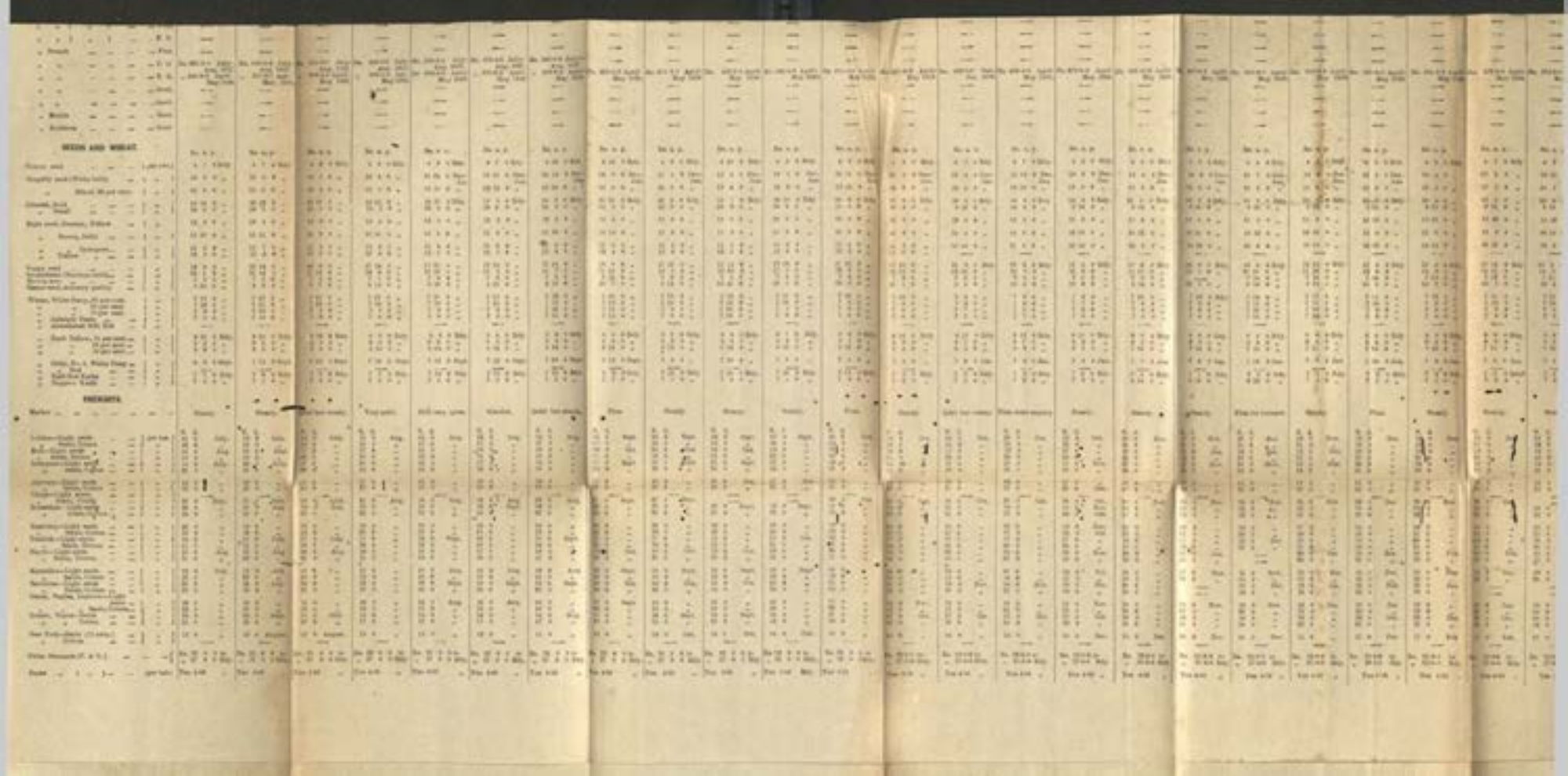


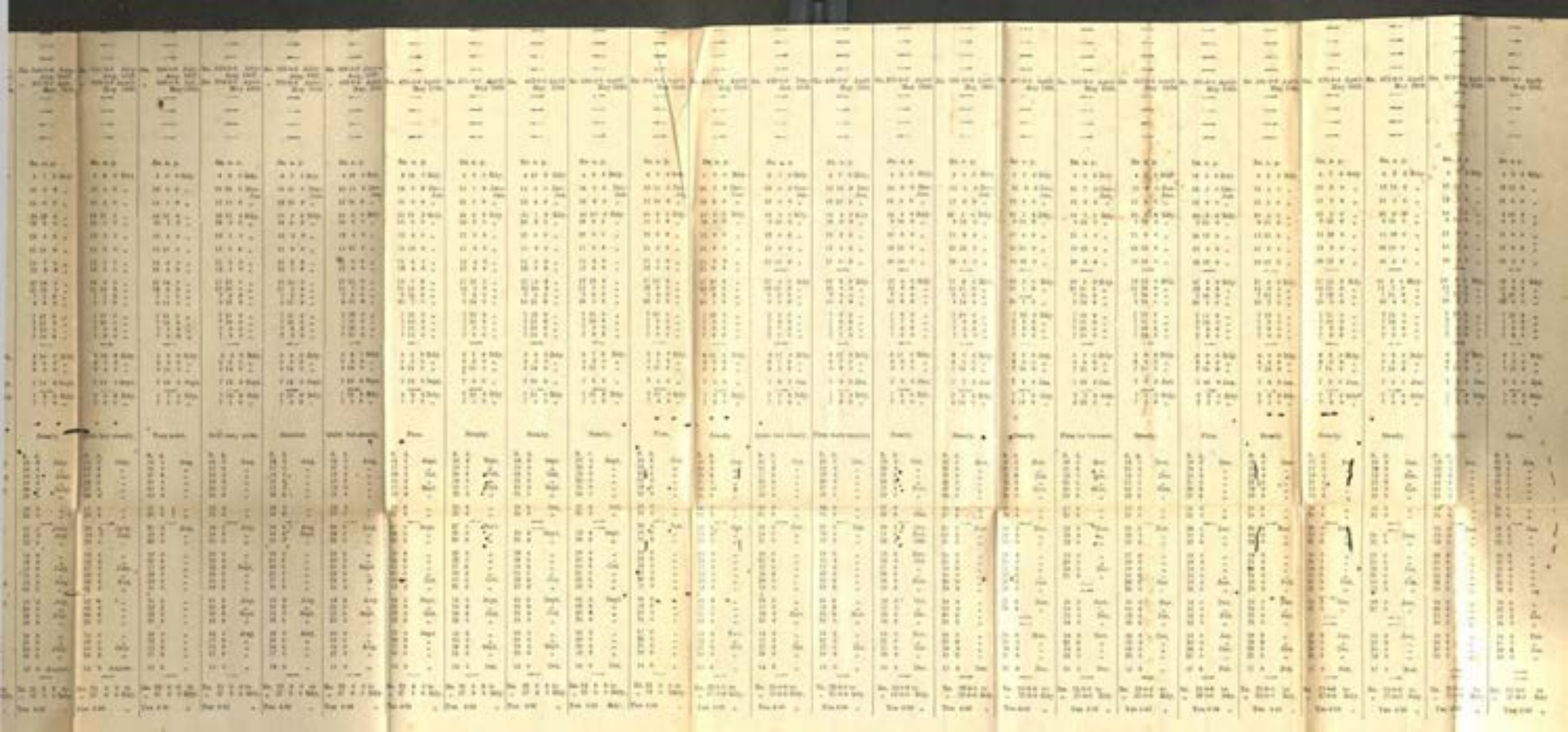
Current Quotations as estimated by the Committee of the Bombay Chamber of Commerce during the year 1927—continued.



Current Quotations as estimated by the Committee of the Bombay Chamber of Commerce during the year 1927—continued.







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